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## The Solicitors' Journal

and Weekly Reporter.

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### Current Topics.

#### The Closing of the Peace Negotiations.

THE TIME for the signing of the Peace Treaty is now very near. We give, on another page, a summary of the German case against the proposals of the Allied and Associated Powers as they were originally presented. The full text of the reply to that case was published in the Press on Thursday. On these contentions it would be outside our scope to comment. It is sufficient to express satisfaction that aggressive war is recognized as a great international crime, and that the object of the Treaty is to deter any Power from committing such a crime in the future. Concessions have been made which, though interfering little with the form of the Treaty, may, if circumstances are favourable, be beneficial both to Germany and to other Powers. Germany is promised, if she satisfies the necessary tests, early admission to the League of Nations. It is definitely stated that the restriction on German armaments is a first step towards the general reduction and limitation of armaments, and this implies the abolition of conscription elsewhere as well as in Germany. Some territorial concessions are made to the principle of "self-determination," and there is to be the opportunity for Germany to have the total sum due for reparation ascertained at an early date. We believe there will be a very general desire now to put aside criticism and make the best of the Treaty. The real test, whether it is good or bad, will depend on its working, and, as regards that, there is the help of the League of Nations, which, it may be hoped, will act as a safety valve to discontent and international jealousies. We do not contemplate the possibility of Germany refusing to sign, or the position, repugnant to civilized mankind all the world over, which would then arise. The responsibility either of refusing to sign, on the side of Germany, or of renewing a state of actual war, on the part of the Allies, is one no statesman would willingly accept.

#### Lord Reading and Lord Bryce.

LORD READING'S graceful compliment to Lord BRYCE, as the jurist from whose works he learned whatever he knew of history, politics, and diplomacy, is a thoroughly well-deserved tribute from a lawyer and man of the world, who has been an almost uniquely versatile success in practical affairs, to a fellow-member of the Bar whose record, in the republic of scholarship

and letters, has been not less versatile and triumphant. It is a tribute to the catholicity of the English Bar that Lord BRYCE should have been a moderately successful Chancery junior, then a distinguished Professor, then a Cabinet Minister, and finally an eminent Ambassador, while all the time he was giving to the world of learning treatises, which will be, in the language of the Greeks, *κτισματα εἰς δόξαν*. As a monument of terse and stately historical learning, covering a wide field and compressed into the space of a monograph, Lord BRYCE's "Holy Roman Empire" is almost unique in the English language. Only SEELEY's "Expansion of England" deserves to rank with it. His "American Commonwealth" is, of course, the classic among descriptions of the institutions of a foreign country. His "Impressions of South Africa," although less well known, is almost equally great as an example of careful observation, profound insight, wide sympathy, and almost inhuman intellectual detachment from all prejudice or partiality. The "Studies in History and Jurisprudence" are a mausoleum of wisdom and varied learning, ever sane and ever reasonable. It is to be feared that the rising generation has somewhat forgotten the great reputation of Lord BRYCE. Perhaps Lord READING's timely tribute may help others to seek renewed inspiration from the fount to which he confesses his own indebtedness.

#### The Trinity Cause Lists.

THE Cause Lists for the Trinity Sittings show a slight increase in business; the Court of Appeal has 96 cases, as against 92 last sittings; the Chancery Division 150, and also 32 Companies (Winding-up) matters, as against 121 and 33; the King's Bench Division 684, as against 616, and the Probate, Divorce and Admiralty Division 917, as against 855. The highest separate figure is, as usual, that of the undefended divorce causes—662. Next to this come the K.B.D. actions for trial, which are 568. On the whole there is at present no real recovery in Appeal and Chancery business; but the K.B.D. work is substantial, and the number of undefended divorce causes reminds us with unfailing regularity four times a year that the time for localization of this work is come, either in the county courts or in special provincial sittings of the High Court.

#### The Victory Loan.

WE REFERRED shortly last week to the new Government Loan, which is issued partly as the "Four per Cent. Funding Loan, 1960-90," and partly as "Four per Cent. Victory Bonds." The price of issue of the former is £80 per cent., and the loan is redeemable within 71 years by means of a Sinking Fund. Treasury Bills will be accepted in payment at a discount at the rate of 3½ per cent. per annum, and the following Government War securities will be accepted at par:—

- £4 10s. per cent. War Loan, 1925-1945.
- £5 per cent. Exchequer Bonds, 1919, 1920, 1921 and 1922.
- £6 per cent. Exchequer Bonds, 1920.
- £4 per cent. National War Bonds, 1st, 2nd, and 3rd Series.
- £5 per cent. National War Bonds, 1st, 2nd, and 3rd Series.

The issue may be in Stock or Bonds to Bearer, and either "will be accepted by the Commissioners of Inland Revenue as the equivalent of cash on the basis of £80 cash for each £100 Stock or Bonds surrendered, with due adjustment on account of interest, in satisfaction of amounts due on account of Death Duties, provided that the Stock or Bonds surrendered have formed part of the estate passing on death of the deceased continuously up to the date of death from the date of the original subscription or for a period of not less than six months immediately preceding the date of death." The price of issue of the Victory Bonds is £85 per cent., and they are redeemable at par by a cumulative Sinking Fund operating by means of Annual Drawings, commencing 1st September, 1920. The above-mentioned securities will be accepted in payment at par value, and there is the same provision as in the case of the Funding Loan for acceptance of the Bonds in satisfaction of death duties, but at their face value.

#### The Loan and Death Duties.

THERE IS, of course, no doubt that these issues are trustee securities, and they will be available for investment of moneys which are subject to the control of the Court: see *Re Hollins* (62 SOLICITORS' JOURNAL, 87). The question naturally arises whether they are within the special facilities for investment by trustees conferred by recent War Legislation. By the War Loan (Trustees) Act, 1915, power was given to trustees to borrow for the purpose of converting securities under the War Loan Act, 1915, and section 3 gave an indemnity against any loss so arising. By the Finance Act, 1917, s. 35, this was extended to borrowing for the purpose of subscribing to or investing in any securities issued "for the purpose of the present war." The war, however, is on the point of coming to an end, and though the present loan is the result of the war, it does not seem to be issued for the purpose of the war so as to come within this special legislation. A more practical question relates to the availability of the new issues for payment of death duties. The principle of such payment was introduced by section 56 of the Finance Act, 1910, under which land could be transferred to the Inland Revenue Commissioners in satisfaction of death duties, and it was extended to War Loan Stock by section 34 of the Finance Act, 1917. Under this the Treasury may "by regulations prescribe as securities to be accepted in payment of any death duty . . . any Stock or Bonds forming part of any issue made for raising money in connection with the present war." Here the words are wider than in section 35, and they, perhaps, cover the provisions as to death duties in the present loan. Should there be any doubt as to this—and it does not seem altogether clear—it ought to be removed by further legislation. It is necessary to be certain, for the chance of clearing off, with a Victory Bond bought for £85, death duties to the amount of £100 forms a very attractive feature of the loan—attractive, it is said, in the correspondence we print elsewhere, to rich men who are of advanced age; more attractive still, perhaps, to "expectant heirs," though the immediate chance of investment is not with them.

#### Points on the New Loan.

BUT THIS acceptance of a £100 Bond bought from the Government for £85 at its face value for the purpose of payment of death duties appears to have nothing to do with the valuation of the estate for the purpose of the assessment of those duties. The question was raised by Lord WRENBURY in the *Times* a few days ago, and the answer was given in the same paper that for the latter purpose the Bonds will be valued in the ordinary way. This no doubt is so. The *Times* also ("City Notes," 18th inst.) says:—

We can also state, with the same preciseness, that in the case of holdings of the new loans, subscribed for with money advanced by a bank, Somerset House will no more regard the holder as liable for full income tax on the dividends than it did in the case of subscribers to the Five per Cent. War Loan under similar conditions. If the holder is paying 4½ per cent. interest to his bank, on the security of the new loans, for an advance obtained for the purchase money, he will only be liable for income tax on the difference in amount to his credit as between what he pays to the bank and what the yield is on the dividends. Official statements may be expected on both these points, but no doubt need be entertained meanwhile on either subject.

The latter opinion is interesting, and seems sufficiently clear as a matter of arithmetic, but practically income tax claims in respect of interest on borrowed money are very difficult and uncertain in adjustment.

#### Women as Lawyers.

THE RESUMPTION of the Parliamentary Session on Tuesday will see a large number of important Bills awaiting discussion. In these pages we may give precedence to the Barristers and Solicitors (Qualification of Women) Bill, which has been passed by the House of Lords and is now about to begin its journey through the House of Commons. We imagine there is little doubt that it will pass, and the ladies, or such of them as have forensic or other legal aspirations, are awaiting the change which is to win them fame and fortune. But even one of their own number—Miss (we think that is right) H. NEWTON



WALKER—utters a word of warning in the current number of the *Englishwoman*. She concludes a very interesting article on "Women and the Bar" by saying, "As a general rule success at the Bar is only obtained as a result of considerable industry, perseverance, and ability." But this is to put it mildly. For a fortunate few—if they have influence to back them—the adjective "considerable" may be enough; but for men who have only their own efforts to look to, a much stronger word is necessary, and to unlimited industry and perseverance—we need not labour the ability—must be added unflinching health. It is possible there are women who will come up to the standard in all these respects, and even with less rigorous qualifications they may attain a fair measure of success, but this is for the future to shew. Miss WALKER gives a very readable sketch of the course which women who aim at admission to the Bar will have to go through, and she very properly rejects the idea of a new Inn of Court to be confined to women. "There is," she says, "little doubt that the extremely pleasant conditions which already exist will be made even more enjoyable by the social intercourse of both sexes, and it may even happen that the Inns will become a much more prominent feature of the social life of the country." But she makes a slight slip as regards life in the common rooms at the Inns. In our experience debates are not held there—it would startle the members if this were attempted; though there are moots occasionally held under the auspices of the Benchers—notably, we believe, at Gray's Inn. Incidentally we may note that the admission of women as lawyers is likely to raise questions of wider moment, and will not be unconnected with "fusion," or, rather, perhaps, the right to qualify both as solicitors and barristers, as is allowed in Ontario, and, we believe, elsewhere. This is a matter to which we hope to return next week.

#### Pending Legislation.

OF OTHER pending legislation there is no lack. The Ministry of Health Bill has been passed, and is now the Ministry of Health Act, 1918, but this is the only measure of first importance which has arrived in port. The Housing and Town Planning, &c., Bill has been passed by the House of Commons, and was taken to the House of Lords on 28th May. The Ways and Communications Bill and the Land Settlement (Facilities) Bill have been amended by the Standing Committees, to which they were sent, and stand for consideration on Tuesday. The Acquisition of Land (Assessment of Compensation) Bill is in the same position. We are glad to see that in Committee the provision of clause 3 (1), under which no party was to be allowed to appear by counsel or a solicitor in proceedings before an official valuer, except with the consent of the official valuer, has been taken out of the Bill. Another important measure, the Compensation for Subsidised Bill—we believe a Private Member's Bill—has been committed to a Standing Committee. With these measures going on, and the report of Mr. Justice SANKEY's Committee on Mines to appear shortly, legislation, actual and prospective, should be interesting. And the Solicitors Bill, which has been taken from the House of Lords to the House of Commons, though much less important, is of a good deal of professional interest.

#### Champertous Agreements by Solicitors.

THE LAW with regard to champertous agreements by solicitors is reasonably clear, and it may be stated as a general rule that, in contentious business, an agreement to remunerate a solicitor by a share or percentage of the amount to be recovered is bad, and the solicitor cannot sue upon it. This was the case in the recent decision of the Court of Appeal in *Wild v. Simpson* (Times, 5th inst.); but the further question there arose whether a retainer was affected by a subsequent champertous agreement so as to prevent the solicitor from suing on the retainer. In that case the plaintiff had been retained by the defendant as his solicitor in an action brought against him by his brother. The retainer of the plaintiff by the defendant to act as his solicitor in the action was a perfectly legitimate and proper retainer, and the plaintiff acted under it. Subsequently an agreement was made by which the defendant was to pay to

the plaintiff a percentage on the amount recovered, and the plaintiff agreed to conduct the counterclaim upon the above terms and not to look to the defendant for any costs except "out of pockets" in the event of the defendant winning the action. This agreement was admitted to be a champertous agreement, and as such unenforceable, and the main question was whether the plaintiff was entitled to recover his costs without any aid from the champertous contract. BANKES, L.J., held that, if the plaintiff could not recover without such aid, he was not entitled to succeed. The plaintiff sued on his original retainer, and it was the defendant who set up the agreement as an answer to the claim. The original retainer still continued in spite of the agreement, but, though still subsisting, it was varied by the agreement, and the plaintiff's cause of action was not complete without reference to the agreement. The plaintiff's claim, therefore, was tainted with illegality, and he was not entitled to recover. ATKIN, L.J., concurred with BANKES, L.J., but DUKE, L.J., held that the plaintiff could sue on the original retainer without any aid from the agreement, and no matter who brought the agreement to the notice of the court, the defendant's promise to pay costs under the retainer, and his promise to pay a champertous remuneration, were distinct engagements, the former of which was legal and could be enforced. The above decision, which does not, of course, apply to non-contentious business, must be distinguished from cases in which agreements providing for usual costs in the event of success and a less sum or nothing at all in the event of failure, have come before the courts and been recognized as valid.

#### The Legal Meaning of "Et Cetera."

"ET CETERA" is a convenient phrase for slovenly draftsmen, but it is not a term of art. What is more, the Courts practically refuse to give it any meaning at all; its vagueness rules it out of serious legal interpretation. Such is in substance the Court of Appeal's decision in *Herman v. Morris* (Times, 9th May). Here an agreement for repair of a vessel provided for demurrage in the event of non-delivery, but excepted delay due to "the strikes of workmen, lock-outs, etc. . . ." Now, delivery of the vessel, fully repaired, at the stipulated time was not given, the reason being that the firm who had contracted to put in her motor engines were prevented by a Government order from giving the work the priority necessary to complete it in time. The owners claimed demurrage. The defendants pleaded (*inter alia*) the exception clause. The non-delivery, they pleaded, was due to a cause beyond their own control, and therefore within the protection of the words *et cetera* added to strikes and lock-outs. Their contention was that some meaning must be attached to "*et cetera*," and therefore it must be construed as meaning "any other cause *ejusdem generis* with strikes and lock-outs." This is obviously a sweeping construction of a vague term, and neither BAILHACHE, J., nor the Court of Appeal was willing to indulge in such an interpretation. If parties wish to put exceptions in their contracts, the Court of Appeal held, they must take the trouble to set out these exceptions either in detail, or at any rate in general terms with a recognized and definite meaning. They must not try to guard against unforeseen contingencies by using a vague expression and then casting on the Court the burden of construing it.

#### The Legal Definition of a Hotel.

IN these days, when the hotels of London are filled to overcrowding, and when the officer on leave or recently demobilized searches, too often in vain, for some hostelry where he may lay his head on a softer pillow than the trenches used to provide, it may be interesting to consider what is the precise significance in law of the phrase "hotel." A recent case—*Inland Revenue Commissioners v. Hargreaves* (1919, L. J. 232)—has drawn attention to the point in connection with the licensing of male servants, but it has significance for many other legal purposes.

To begin with, the inn-keeper holds a very unique position at common law. His employment is a "public trade"—i.e., one which he must exercise at the request of any member of the public reasonably entitled to his services; if he refuses without reasonable excuse to supply accommodation and victuals to a *bonâ fide* traveller he is liable to indictment for a common law misdemeanour. But so far his position is not quite unique. Two other trades are likewise "public trades," subject to similar liabilities—namely, that of a "common carrier" and that of a public smith or farrier. And, in addition to these, statutes have placed some other trades—usually licensed trades—in a similar position—e.g., the holder of a public-house licence and a cabdriver. The privilege of the ordinary citizen to exercise his vocation or refuse his services, as his fancy pleases, in the case of any particular customer was denied by our common law to the three trades in question. And in each case for the same reason. Travel and trade were not possible unless a wayfarer could rely on the carrier, the smith, and the innkeeper to assist him when their services were needed.

But the innkeeper has a liability which is quite peculiar to his class. While goods belonging to his guests are upon his premises, he must, subject to certain statutory conditions and exceptions under the Innkeepers' Liability Act of 1863, keep these guests indemnified against loss. The liability he cannot contract out of, except so far as the statute permits. It is not liability for negligence nor as an insurer of goods. It is, in fact, an anomalous common law liability imposed by judges on innkeepers because of their too common confederacy with highwaymen in the good old days: *Orchard v. Bush* (1898, 2 Q. B. 284). In its origin it really was substantially a presumption that the innkeeper was a party to the conversion of the missing goods.

Having exceptional duties and liabilities, the innkeeper has also at least one statutory privilege. Under section 4 of the Customs and Inland Revenue Act, 1873, "hotel keepers" are exempted from the excise licence duty imposed on the keeper of male servants by the Act of 1869. In all the authorities a "hotel" is regarded as being the precise equivalent of a "hostel or inn," so that "hotel keeper" means exactly the same thing as "innkeeper." And many interesting cases have arisen as to the meaning of both words in connection with the two forms of legal liability and the form of legal privilege we have just referred to.

What is an inn or hotel? Nothing turns on the name which the establishment adopts. "It would be open to a court to find," said Lord ESHER, M.R., in *Lamond v. Richard* (1897, 1 Q. B. 541), "that many hotels in London, carried on as they are at the present time, do not hold themselves out as taking in all persons coming to them as travellers according to the custom of England," and so-called hotels which do not so hold themselves out are not in law "inns or hostels." In fact, an inn is "a house in which travellers, passengers, wayfarers and other casual guests are accommodated with victuals and lodgings for themselves and their horses at a reasonable price while on their way" (Stroud, II., 978; 1 Burns' Justice of the Peace, title "Ale house"; *Thompson v. Lacey*, 3 B. & Ald. 283). The test, then, is that the keeper of premises "holds them out" as intended for the accommodation of "casual guests" who are in the course of a journey.

Several points should be noted here. No premises which profess only to put up permanent or weekly boarders, whether they are called hotels or merely boarding-houses, are inns. The accommodation offered must be that of a temporary stay for a casual guest: *Lamond v. Richard* (supra). This would exclude all the so-called "private hotels" of London, as well as all boarding-houses and "lodging-houses." Residential flats are obviously quite outside the meaning of the term, although in *Inland Revenue Commissioners v. Haynes* (supra) it was solemnly argued that they came within it. But in substance that point was disposed of by the late Lord Justice VAUGHAN WILLIAMS' judgment sixteen years ago in *Formby v. Barker* (1903, 2 Ch. 568).

Again, an inn must hold itself out to supply both food and lodging. Hence a refreshment bar is not an inn: *R. v. Rymor*

(2 Q. B. D. 136). Nor is a coffee-house: *Doe v. Laming* (4 Camp. 77). Nor yet a restaurant: *Ultzen v. Nicols* (1894, 1 Q. B. 92). But a coffee-house in London which provided beds as well as provisions—an old arrangement now obsolete—was an inn: *Thomas v. Lacy* (supra). And so is a temperance hotel: *Cunningham v. Philp* (Times, 29th April, 1896).

Lastly, an inn—if once found to be such—includes all ordinary parts of the premises. Not merely the bedrooms, sitting-rooms and bars are parts of the inn, but likewise its dining-room, even when the latter is thrown open to the public at large whether or not staying at the inn: *Orchard v. Bush* (supra). The test is that the room is part of premises consecrated to the use of wayfarers, although persons not within that description may make up the greater number of the establishment's customers. The innkeeper is liable to such persons whether or not they are wayfarers. On the other hand, his liability to wayfarers ceases once they have stayed on so permanently as to change the relationship from that of "guest and host" to that of "boarder or lodger and landlord": *Burgess v. Clements* (4 M. & S. 306). In the former case the innkeeper is said to receive them *causa hospitii*; in the latter case *causa hospitandi*.

In *Haynes' Case* (supra) the premises were residential flats situated in Southampton-row. These flats were let under tenancy agreements of varying lengths, about two-thirds being unfurnished and one-third furnished. Meals, fuel, and attendance were provided for the tenants, if they so desired, by a common service provided by the landlord. The outer door was kept closed. It is clear on these facts that the flats in question could not satisfy our definition of an inn or hotel. The guests were not casual or temporary. Only lodging was normally supplied, not board and accommodation. The owner of the block certainly did not hold himself out as prepared to accommodate all wayfarers who might request lodgings. In these circumstances it is scarcely arguable that the flats constituted a hotel.

In passing we might offer a hint to the Commissioner of Works who is generally believed to be busy just now settling the order of priority in which the great London hotels are to be evacuated by the Government Departments, for some years of war so comfortably and magnificently housed therein. Priority, we think, might well be given to all "public" hotels, on the ground that their owners are undertaking a public service, under a common law obligation of an onerous kind—namely, to supply reasonable accommodation at reasonable prices to all wayfarers who demand it. Private hotels undertake no such obligation, and therefore are less worthy of consideration in the public interest. Perhaps, in agreeing to surrender premises the Commissioner of Works might insist on an undertaking that they will be carried on as public inns. And the courts, in their turn, might assist the public by seeing that the prices charged in public hostels are "reasonable"—i.e., proportionate to the cost of supplying the services rendered—and not "extortionate"—i.e., based solely on the amount which the laws of supply and demand enable the possessor of a quasi monopoly to extort from the necessity of his customers. The fact that inns which refuse accommodation unnecessarily, or insist on excessive prices, are guilty of a common law misdemeanour and liable to indictment ought not to be altogether ignored and overlooked, as at present it seems to be.

Messrs Field & Sons, solicitors, of Leamington, says the *Times*, brought an action against Lord Aylesford in the Coventry County Court, on the 17th inst., claiming £22 7s. 6d. for professional services rendered. The defendant counter-claimed for £78 10s. damages for negligence. It was stated that Lord Aylesford was last year convicted of failure to plough land as required by the War Agricultural Committee, and Lady Aylesford instructed Messrs. Field to enter an appeal, but they did not do so. After hearing legal argument as to what constituted negligence, his honour Judge Cann allowed the claim, and, holding there was professional negligence, allowed the counter-claim also.



## Legitimation by Subsequent Marriage.

*Legitimatio per subsequens matrimonium* was one of the rules of the civil and canon law that were never "received" by the common law, and it was definitely rejected by the famous Statute of Merton in 1256. Nevertheless a good deal has been heard about this rule of the civil law in English courts, and more will probably be heard in the future, seeing that in some of the oversea dominions the rule has actually been introduced by express legislation. In Privy Council cases more frequent reference may be found to it, since it is part of the existing law in many of the oversea dominions, where the common law is not the basis of local jurisprudence. In Guernsey and Malta, for instance, subsequent marriage legitimizes the children of the spouses already born, and in Trinidad this was so until it was abrogated by a statute adopting the common law rule.

Apart from these Privy Council cases, the reason why the English courts have to consider the question of legitimation of offspring by the subsequent marriage of the parents is that this is a question of *status*, and as such is governed by the law of the domicile of the parents. The general rule on this subject is that if a person is legitimate—that is, born in wedlock actually or constructively—by the law of his father's domicile, he is legitimate everywhere under the comity imposed by international law, and entitled to all the benefits and advantages of legitimacy. *Re Goodman's Trusts* (1881, 17 Ch. D. 266) is a leading authority on this point, and the whole subject was there elaborately discussed in the Court of Appeal. It was held that a child born before wedlock of parents who at her birth were domiciled in Holland, but legitimated according to the law of Holland by the subsequent marriage of her parents, was entitled to a share in the personal estate of an intestate dying domiciled in England, as one of the next-of-kin under the Statute of Distributions. To this general rule an exception with respect to realty has long been established. It was settled by the case of *Birtwhistle v. Vardill* in the House of Lords (1840, 7 Cl. & F. 895) that no person can succeed as heir to land in England unless he has actually been born in wedlock, and the constructive legitimacy under the rule of the civil law is not sufficient to constitute a child an heir-at-law of his parent for this purpose. In this case a child born in Scotland, and by Scottish law legitimated through the subsequent marriage of his parents, was held not to be entitled to land in England as heir-at-law of his father. Apparently, the law on this point has not been altered by section 1 of the Land Transfer Act, 1897, under which realty passes to the personal representative in trust for the heir, but such a case seems not yet to have arisen. It might be, however, that the heir at the present day is to be regarded for some purposes as a devisee, and *Birtwhistle v. Vardill* applies only to cases of intestacy. In *Re Grey's Trusts* (1892, 3 Ch. 88) a devise to "children" was held to give the rights of a devisee to a child who was legitimate only because, by the law of a foreign domicile, he had become so through the subsequent marriage of his parents.

Except, then, in the case of heirship to land in England—and the same will apply to those oversea dominions that are governed by purely English law—a person who is legitimate by the law of his father's domicile is legitimate in England, although not actually born in wedlock. A curious case has recently come before an Australian Court in which a question was raised as to the extent to which the legitimation effected by a foreign statute was retrospective: *Re Beatty* (1919, V. L. R. 81). The foreign statute under consideration was one of New York—the Domestic Relations Law, first passed in 1896, and re-enacted in 1909. Section 18 of the 1896 Act (s. 24 of that of 1909) was as follows:—"An illegitimate child, whose parents have heretofore inter-married, or shall hereafter inter-marry, shall thereby become legitimized, and shall become legitimate for all purposes, and entitled to all the rights and privileges of a legitimate child; but an estate or an interest vested or trust created before the marriage of the parents of such child shall not be divested or affected by reason of such child being

legitimized." One WILLIAM BEATTY had prior to 1864 gone from Ireland to New York, and whilst domiciled in New York had had several children by MARY ANNE BUTLER. In 1864 he married MARY ANNE BUTLER, and died in 1870—twenty-six years before the New York statute above quoted. In 1911 SAMUEL BEATTY (a brother of WILLIAM), who had gone to Australia, died in Victoria, intestate, and after some time claims were made by the children of WILLIAM BEATTY that they were entitled to SAMUEL's property, as his next-of-kin under the Statute of Distributions. The report of the case makes no mention of land, but the question was whether WILLIAM's children could be considered, in Victorian law, and with regard to SAMUEL, as a brother's children within the meaning of the Statute of Distributions. It was held that the claimants were not entitled to be considered as SAMUEL's brother's children, and that so to entitle them "the relation of lawful children" must have been established during the lifetime of the parents, or, at all events, of the father of the children. In other words, the New York statute was held, so far as the Victorian property was concerned, not to have had a retrospective operation in legitimizing WILLIAM's children. It was, however, admitted that in New York the children would have been held to be legitimate—thus making the statute retrospective in New York territory—so that a distinction was drawn with regard to its retrospective effect between its territorial and its extra-territorial operation. This distinction seems difficult to maintain, though, of course, whether the statute is to be construed retrospectively at all or not is quite open to argument.

By a mere coincidence, it is in Victoria that one illustration is to be found of a statute introducing *legitimatio per subsequens matrimonium*, though this had no effect on *Re Beatty* (*supra*). The new legislation is now contained in sections 26-29 of the Registration of Births, Deaths and Marriages Act, 1915 (the first enactment having been passed in 1903), and is not open to the possible doubt as to retrospectiveness attaching to the New York statute. The legitimation is only effected by the father (after marriage) registering the birth of the child as his own, so that in the event of the father dying without performing the act of registration any legitimation would be impossible. On registration being made the legitimation operates from birth.

If a choice had to be made between the two types of statutory enactment illustrated in the New York and Victorian enactments respectively, the former would appear to be preferable, as being in accordance with the general rule of the civil law on the subject, and not liable to be made nugatory through the caprice or negligence of the father. The reform in some shape or other is likely to be adopted in other oversea dominions than Victoria, and is one that appears to be desirable in the interests of abstract justice. At any rate, there seems no good reason why Parliament (even in England) should at the present day say, as the earls and barons said in 1256, when asked to legislate on this matter—*nolumus leges Angliæ mutare*.

## The Peace Conference.

(Continued from page 588.)

WE gave three weeks ago (*ante*, p. 550) the most important points in the proposed Treaty which was delivered to the German Delegates at Versailles on 7th May, and last week (*ante*, p. 587) we summarized the interim negotiations between Germany and the Allies with respect to the proposals. Since then, the text of the German general Reply, with counter-proposals, has been published, and also the Answer of the Allied and Associated Powers, with the amendments which have been made in the original proposals. This was delivered to the German Delegates last Monday, with a limit of five days for decision whether the Treaty in its amended form should be accepted or not. This limit was subsequently extended to seven days.

The substance of the German general Reply, a summary of which was published in the Press last Monday, was, first, that the proposed Treaty was not founded on the "fourteen points." Germany, it stated, had expressly accepted these and nothing else:—

"The Allies also have accepted President Wilson's fourteen points, and a solemn agreement as to the basis of Peace there-

fore exists between the two contracting parties. Germany has a right to this basis, and the Allies, by forsaking it, would break an international legal agreement. But the practical application of the principles must be negotiated upon, and Germany has a right to discussion."

And as particular instances of alleged contradictions with this basis the following proposed territorial rearrangements were cited:—

"The purely German territory of the Saar is to be separated from the German Empire for at least fifteen years. The line of demarcation for a *plebiscite* in Schleswig has been traced through purely German districts and goes further than Denmark herself wishes. In the East, Upper Silesia is to be separated from Germany and conveyed to Poland, though it has had no political connection with Poland for 750 years. The province of Posen and most of West Prussia are to be separated from Germany, though millions of Germans are living there. The Memel district is also to be separated in order to cut off Germany economically from Russia. East Prussia is to be isolated from the Empire; the purely German city of Danzig is to become a free city.

"The settlement of the colonial question is equally unjust. Germany has a natural claim to colonies from her culture and undeniable colonial accomplishments."

Those rearrangements, it was said, violated the new principle of self-determination which had been put forward during the war. Further, the economic proposals were aimed at the destruction of Germany, and the League of Nations had been established without consulting her:—

"But the statute of the League has been established without German help, and Germany is not even invited to join the League. Germany's importance is independent of her temporary military or political position. If she is not admitted it is impossible to speak of a League of Nations."

The German proposals commenced with a claim that Germany should be admitted to the League on equal terms as soon as peace was signed; they admitted the drastic proposals for the reduction of armaments, particularly the abolition of conscription, provided this was the beginning of a general reduction of armaments and the abandonment of compulsory military service. But they claimed that the necessity of preserving internal order required a period of transition before the reduction of the army to 100,000 men took effect. Specific changes were suggested in the territorial proposals, of which it is useful to quote that relating to the Saar district:—

"Germany declares that the frontiers have been drawn to include important industrial districts beyond the coalmines, but even the cession of the mining district could not be admitted. A supply of coal can be guaranteed; but the total coal computed to exist in the Saar mines would represent a hundred times the maximum French demands.

"The population of the Saar district is peculiarly uniform and has been attached to Germany for over a thousand years, during which period France has possessed it for not more than sixty-eight years. The people to-day are as German as they were a hundred years ago, when they demanded to be reunited with Germany, but on account of the coalmines they are put under an abnormal and unfavourable form of government, and since the Armistice they have begun to learn what they will have to suffer.

"All this is to compensate France for the coal destroyed in the north; but such a question can only be settled on an economic basis, not by tearing away a nationally undisputed territory and degrading the League of Nations by involving it in the transaction.

"The German Government declines to make any reparation in the form of punishment, and still more emphatically declines to pass on to individual parts of the population the punishment intended for the whole of the community. The annexation of the Saar district to France would mean the creation of another Alsace-Lorraine, and Germany claims that the whole question must be reconsidered."

As to Alsace-Lorraine, the injustice committed in 1871 was, "according to present conceptions of right," admitted, but a *plebiscite* was claimed:—

"A vote must be taken allowing a choice between union with France, union with Germany as a free State, and complete independence. Even if the population should decide for France, the present conditions must be modified as to the dating back of the cession and the question of nationality; and if

France is to take over the results of German effort, she must equally take over a proportionate share in the German debt."

And, while the new Poland was recognized, the territories assigned to her were contested, especially as regards Upper Silesia, which was said to have had no connection with the Polish Empire since 1163:—

"Upper Silesia owes everything to Germany, and Germany cannot dispense with Upper Silesia, while Poland does not really need it. The Upper Silesian coal has supplied almost the whole industry of Eastern Germany, and last year the output was 43,500,000 metric tons. Poland at the same period used about 10,500,000 tons, and the Polish output was nearly 7,000,000. Half the deficit came from Upper Silesia, the remainder from the mines now in Czecho-Slovakia, but the new Poland could probably supply herself with all the coal she needs.

"German conditions for working-class life are incomparably better than those in Poland, and the cession of Upper Silesia, to which Germany cannot consent, would be as disadvantageous to its own population as to the rest of mankind."

And also, as regards the cession of parts of Posen not truly Polish, and West Prussia; the severance of East Prussia, with its German population of a million and a half, from the German Empire; and the cession of Danzig, "a purely German town"—all these were claimed to be in direct opposition to President Wilson's principles. Germany also claimed that the demand that she should relinquish all her rights and claims was an irreconcilable contradiction of Point 5 of President Wilson's address to Congress of 8th January, 1918, which promised a free, sincere, and impartial settlement of colonial claims:—

"Germany's claim is based on the fact that she has acquired them lawfully and developed them laboriously. The possession of them will be even more necessary to her in the future than in the past, as owing to the low rate of exchange she must obtain raw material from her own colonies. She further requires her colonies as a market, and as settlements for a part of her surplus population.

"As a great civilised nation, the German people have the right to co-operate in the joint task of mankind, in which they have already achieved great things. The interests of the coloured population of the colonies speak for Germany remaining in possession of them, for the German administration has abolished abuses and introduced peace, order, justice, health, education, and Christianity.

"Germany has clearly looked after the interests of the natives. She has refrained from militarizing them, and has adhered to the principle of the open door. The demand that the colonies should be renounced is therefore considered unjustified."

The German Delegates, therefore, made a counter-proposal that an impartial hearing of the colonial question should take place before a special Committee.

A chapter of the counter-proposals deals with German Rights outside Europe, and in particular with the demand that Germany must deliver up her entire overseas fleet with all tonnage which happened to be in every harbour at the beginning of the war. Objection was taken to the taking away of the German submarine cables, and generally to the interference with her foreign trade. As to reparation:—

"Germany accepts the obligation to pay for all damages sustained by the civil populations in the occupied parts of Belgium and France, inasmuch as she brought upon them the terrors of war by a breach of international law through the violation of Belgian neutrality. She opposes reparation to other occupied territories in Italy, Montenegro, Serbia, Rumania, and Poland, as no attack in contradiction to international law was involved. She voluntarily concedes responsibility for Belgian loans, but claims that the Allies have far exceeded in the categories of damages named in the draft Treaty the agreements entered into at the Armistice, especially in holding Germany responsible for losses to civilians outside the occupied territories, to the States themselves, to military persons, and in losses caused by Germany's allies."

Proposal was made for a German Reparation Commission to co-operate with the Commission proposed by the Allies, any disagreement to be finally decided by a mixed Court of Arbitration under a neutral President, and the following mode of payment was offered:—

"Germany agrees to issue, four weeks after Peace, Government bonds for 20 billion marks gold [£1,000,000,000], payable before 1st May, 1926, and for the remainder of the reparations



to draw up deeds for annual payments without interest, beginning 1st May, 1927, the total not to exceed 100 billion marks [£5,000,000,000], including repayments to Belgium, deliveries of materials during the Armistice, and other concessions required. The annuity to be paid each year is to be fixed as a distinct percentage of Germany's revenues, that for the first ten years not to exceed a billion marks [£50,000,000] annually."

In a final paragraph, dealing with reparation, Germany stated that shortage of time had made it impossible to give an exhaustive statement, and therefore proposed oral negotiations, with the suggestion that she had in mind ways of reparation possibly not considered by the Allies, especially the compensation of owners of destroyed industrial undertakings by the transference to them of proportionate shares in similar undertakings in Germany.

As regards commercial policy, Germany demanded that the economic provisions of the Treaty should be drawn up with full regard to the perfect equality of rights of Germany with those of other nations. She stated that every creditor had the greatest interest in keeping his debtor solvent, although her strength had already been greatly impaired through an "illegal blockade." She could only bear her burdens and regain a position equal to that of other nations if economic freedom similar to that before the war was granted her. She therefore insisted upon immediate admission to the League of Nations with the economic advantages proposed in her draft, and suggested an unrestricted grant for a certain number of years of mutual most-favoured-nation treatment instead of the one-sided rights provided in the Treaty Draft. Similarly, she proposed that all nations in the present unsettled state of the world should retain full freedom as to tariffs, which would be especially desirable in her case, in order to facilitate reparation.

We must pass over the chapters in the counter-proposals dealing with internal navigation, treaties, and prisoners of war, and labour; but that as to penalties may be quoted:—

"As to the trial of the ex-Kaiser, Germany cannot recognize the justification of such criminal prosecution, which is not founded upon any legal basis, or agree to the competence of the special tribunal proposed, or the admissibility of the surrender to be requested of the Netherlands. She cannot admit that a German be placed before a special foreign tribunal, to be convicted as a consequence of an exceptional law promulgated by foreign Powers only against him, on principles, not of right, but of politics, and to be punished for an action which was not punishable at the time it was committed. Nor can she consent to a request being addressed to Holland to surrender a German to a foreign Power for such unjustifiable proceedings.

"As to the surrender of persons accused of violations of the laws and customs of war for trial by a military tribunal, even when proceedings have already been begun by German courts, Germany is forbidden by her criminal code to make such extradition of German subjects to foreign Governments. Germany again declares her preparedness to see that violations of international law are punished with full severity, and suggests that the preliminary question as to whether such an offence has been committed be submitted to an international tribunal of competent neutrals to judge all violations by subjects of all the signatories; Germany to have her share in the formation of this tribunal, and the meting out of punishment to be left to the national courts."

Objection was also taken to the guarantees proposed for the enforcement of the Treaty, especially the occupation of the German Rhenish territory:—

"Germany, therefore, expects that the territory which has been occupied by the terms of the Armistice shall be evacuated not later than six months after the signing of the Peace Treaty, and that during this time the occupation shall be restricted and most exclusively military."

And a protest was made against the imposition of a Peace by force, especially having regard to the internal change in Germany:

"Up to now the world has failed to give due consideration to the great transformation which has taken place in the national life of Germany. Through the will of her people Germany has become a democracy and a Republic. The new Germany is convinced that it deserves the confidence of its neighbours and that it may therefore demand its place in the League of Nations, which in itself would constitute the most inviolable guarantee of good faith.

"A permanent Peace can never be established upon the oppression and enslavement of a great nation. Only a return to the immutable principles of morality and civilisation and the sanctity of treaties would render it possible for mankind to continue to exist. In the very moment of founding a new commonwealth based upon liberty and labour the German

people turns to those who have been its enemies and demands in the interests of all nations and of all human beings a Peace to which it may give its assent in accordance with the dictates of its conscience."

That, in substance, is the case of the German Delegates. The Allies' Reply, with a summary of the comparatively few and slight changes which have been made in their proposals, we must defer till next week.

## Reviews.

### The Income Tax Act, 1918.

**INCOME TAX ACT, 1918: BEING A KING'S PRINTER'S COPY OF THE ABOVE ACT, BOUND UP WITH A COPIOUS INDEX AND TABLES, SHEWING WHERE THE CORRESPONDING SECTIONS OF THE REPEALED ACTS ARE TO BE FOUND IN THE ACT OF 1918 AND VICE VERSA.** By F. G. UNDERHAY, M.A., Barrister-at-Law. The Solicitors' Law Stationery Society (Limited).

**THE INCOME TAX ACT, 1918: WITH FULL NOTES AND AN INTRODUCTION AND INDEX.** By W. H. AGGS, M.A., LL.M., Barrister-at-Law. Sweet & Maxwell (Limited); Stevens & Sons (Limited), 12s. 6d.

**THE INCOME TAX ACT, 1918.** By F. W. W. KINGDON, LL.D. (Lond.), Assistant Solicitor of Inland Revenue, and HUGH EMERSON KINGDON, Barristers-at-Law. Waterlow & Sons (Limited). 9s. 6d. net.

Mr. Underhay, who is well known as an authority on income tax law, contents himself in the first of these books with giving a reprint of the consolidating Act of 1918, accompanied by the tables necessary to enable the practitioner to trace the connection between the existing provisions and those of the earlier Acts.

Mr. Aggs also gives the text of the new Act with tables shewing where the former enactments are reproduced; but, in addition, he shortly traces in an introduction the development of the income tax from its introduction by the younger Pitt in 1798. For the early part of last century—from 1816 to 1842—it disappeared. But it re-emerged with the Income Tax Act, 1842, and though optimists used at one time to look for it to vanish once again, this hope has finally disappeared. The low figures at which it used to stand may also be regarded as definitely gone, and there is no expectation of its being, within appreciable limits of time, other than a heavy burden. "There is," says Mr. Aggs, "no wrong doing, either legal or moral, in avoiding taxes which are not clearly and explicitly imposed, since it is the duty of the State to use language of precision when it is imposing liabilities upon its citizens." Undoubtedly true, but few and far between are the occasions where the citizen can escape income tax on this ground. Mr. Aggs increases the utility of his edition of the Act by numerous footnotes, explaining the operation of the sections and giving references to many of the relevant decisions. The book will be useful both for the practical work of advising upon and preparing income tax returns, and in following current proposals for the amendment of the law.

The book by Dr. Kingdon and Mr. H. E. Kingdon does not contain the text of the Act of 1918. That would have swollen the size of the volume beyond what the authors contemplated. But it furnishes an excellent guide through "the Maze of Income Tax Acts"—to use the phrase which they quote from the judgment of Cozens-Hardy, M.R., in *Re Cooper* (1911, 2 K. B. 581)—and it places on record the fact that the work of codification has been done by Mr. Bertram Cox, the Solicitor of Inland Revenue. The explanation of the Acts, as now consolidated in the Act of 1918, is accompanied by numerous references to the cases, and the reader is assisted by a Table of Cases and a good Index. The part on "Collection at the Source" gives a very interesting account of one of the leading peculiarities of income tax practice.

### Books of the Week.

**Statutes.**—Chitty's Statutes of Practical Utility, arranged in Alphabetical and Chronological Order, with Notes and Indexes. Vol. 19, Part 2, containing Statutes of Practical Utility passed in 1918. By W. H. AGGS, M.A., LL.M., Barrister-at-Law. Sweet & Maxwell (Limited); Stevens & Sons (Limited). 17s. 6d. net.

**Workmen's Compensation and Insurance Reports, 1919.** Part 1 with Annotated Digest. Edited by W. A. G. WOODS, LL.B. Annotated Index by GILBERT STONE, Barristers-at-Law. Stevens & Sons (Limited); Sweet & Maxwell (Limited). Annual Subscription, 19s.

GENERAL REVERSIONARY AND INVESTMENT COMPANY (LIMITED), having sold the freehold of No. 26, Pall Mall, is removing on 24th June, 1919, to temporary offices, No. 61, Carey-street, Lincoln's Inn, W.C. 2, pending the erection of new offices on an adjacent site in Carey-street.

## Correspondence

## The New Loan.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—I am requested by the President to forward to you for publication in your next issue a copy of a letter, dated the 16th inst., which he has received from the Chancellor of the Exchequer, with regard to the new War Loans, and of a letter, under date the 17th inst., which he (the President) is writing on the same subject to every solicitor on the roll. E. R. Cook, Secretary.

Law Society's Hall, Chancery-lane, London, W.C.,

17th June, 1919.

The following are the letters referred to:—

Treasury Chambers, Whitehall, S.W. 1,  
16th June, 1919.

Dear Sir,—I am sure you will realise that it is of the greatest national importance that the new loan should be an unqualified success, in order that the finances of the country may be placed on a sound and permanent basis.

In order to secure success it is essential that everyone in a position to do so should use his personal influence in support of the loan. I would therefore ask the members of the solicitors' profession to exercise their influence with their clients wherever possible in support of the loan, and I feel sure I may count upon their co-operation.

Yours faithfully,

AUSTEN CHAMBERLAIN.

The President of the Law Society.

Law Society's Hall,

Chancery Lane, W.C. 2,

17th June, 1919.

My Dear Sir,—At the request of the Chancellor of the Exchequer I send a copy of a letter he has addressed to me as President of the Law Society.

I am sure I may with confidence appeal to the patriotism of the profession, already so finely displayed in the war, to render every assistance in this important work of reconstruction.

In addition to the disposal of their own funds, solicitors have an exceptional opportunity of rendering assistance by recommending the loans to trustees and clients, whose powers of investment may be limited.

The new loans are both trust securities and appear to combine a fair rate of interest with Government security and a prospect of capital appreciation.

But I would more especially call your attention to the provision in regard to the "Victory" Bonds issued at 85 per cent., under which the Government will accept such bonds at their full face value in discharge of death duties.

To clients of mature years this seems to me to offer a great attraction.

I may add that the Treasury have informed me that if Victory Bonds are held by trustees of a settlement on the terms laid down in the prospectus they can apply them in payment of duty payable on the death of the tenant for life; also that "death duties" include succession duty and legacy duty.

Yours faithfully,

R. A. PINSEET, President.

## CASES OF LAST SITTINGS.

## House of Lords.

**BOURNE AND ANOTHER v. KEANE AND OTHERS.** 21st, 24th, 25th, 27th March; 3rd June.

**WILL—CHARITABLE BEQUEST—BEQUEST FOR MASSES—SUPERSTITIOUS USES—VALIDITY OF BEQUESTS—1 Ed. 6, c. 14, s. 7—ROMAN CATHOLIC RELIEF ACT, 1829 (10 GEO. 4, c. 7).**

By the Roman Catholic Relief Act, 1829, a bequest for masses rendered invalid by section 7 of 1 Ed. 6, c. 14, ceased to be impressed with the stamp of superstitious use, and thenceforth such bequests were legal and valid.

West v. Shuttleworth (2 My. & K. 684) and similar authorities overruled.

Appeal by Cardinal Bourne and the Jesuit Fathers of Farm-street, Mayfair, from an order of the Court of Appeal (reported 62 SOLICITORS' JOURNAL, 728; 1918, 11 Ch. 350, sub nom. *Re Egan Keane v. Hoare*) upon a summons taken out by the executors of a will. The testator, who died in 1916, by his will made various bequests for the celebration of masses for his soul. The only question before the House was whether or not these bequests were valid. The courts below held that the law had been settled for a very long period that a bequest for masses for the dead was void by reason of section 7 of 1 Ed. 6, c. 14, and, dismissing the claim by the present appellants, declared that the bequests failed, and the moneys went to the respondent, as the next-of-kin.

THE HOUSE, having taken time, allowed the appeal, Lord WRENBURY dissenting.

Lord BIRKENHEAD, C., in giving judgment, said he had come to the conclusion that the bequests were valid. Unwilling as he was to question old decisions, he would be able, if his view prevailed, to reflect that their lordships would not, within a short period, have pronounced to be valid legacies given for the purpose of denying "some of the fundamental doctrines of the Christian religion." (Lord Parker of Waddington in *Bozman v. Secular Society*, 1917, A. C. 406, 445), and have held to be invalid a bequest made for the purpose of celebrating the central sacrament in a creed which commanded the assent of many millions of our Christian fellow-countrymen. In the second place, and in the event supposed, their lordships would have the satisfaction of deciding that the law of England corresponded on that important point with the law of Ireland, of their great dominions, and of the United States of America. A decision based, as he believed this to be based, on a sound view of the law might reasonably appeal to these two powerful considerations of policy as against the admitted impolicy of disturbing old conclusions. His lordship then discussed the history of the mass in England, and came to the conclusion that the common law recognized the validity of gifts to establish masses, and that the only Act upon which the respondent could rely in the attempt to establish the illegality of gifts for masses for the dead was the Chantry Act, 1547 (1 Ed. 6, c. 14). That Act contained a long preamble which set out in detail the evils which it was intended to remedy. His lordship then reviewed a long line of authorities, beginning with *Adams and Lambert's case* (1602, 4 Rep. 96a and 104b), and referring to a series of statutes ending with the Roman Catholic Charities Act, 1832, his lordship said that the position then was that the Roman Catholic religion was recognized as one which could be practised without any penal consequences or breach of the law. The first case after the last-named Act in which the doctrines with which their lordships were concerned were discussed was *West v. Shuttleworth* (1835, 2 My. & K. 684), decided by Sir Charles Peppys, afterwards Lord Chancellor Cottenham. That decision (not the old cases) was the real foundation for the proposition that bequests of the kind now under consideration were invalid. The conclusion to be derived from these authorities was: (1) That at common law masses for the dead were not illegal, but on the contrary that dispositions of property to be devoted to procuring masses to be said or sung were recognized both by common law and by statute. (2) That at the date of the passing of 1 Ed. 6, c. 14, no Act or provision having the force of an Act had made masses illegal. (3) That 1 Ed. 6, c. 14, did not itself make masses illegal, or provide that property might not thereafter be given for the purpose of procuring masses to be said or sung. It merely confiscated property then held for such and similar purposes, and subsequent legislation was passed to confiscate property afterwards settled to such uses. This was certainly true of 1 Eliz. c. 24, and might be true of 1 Geo. 1, c. 50. (4) That, as a result of the Acts of Uniformity, 1549 and 1553, masses became illegal. The saying or singing of masses was a penal offence from 1581 to 1791, and no court could enforce uses or trusts intended to be devoted to such uses. (5) That neither contemporaneous exposition of the statute 1 Ed. 6, c. 14, nor any doctrine closely related to it in point of date, placed upon it the construction adopted in *West v. Shuttleworth*. The principle of that decision was certainly affirmed in *Duke on Charitable Uses*, and in *Roper on Legacies*, but the authorities cited on its behalf not only did not support it, but in some cases contradicted it. (6) That the substratum of the decisions which held such uses and trusts invalid perished as a consequence of the passing of the Catholic Relief Act, 1829, and thereafter their lordships might give free play to the principle *cessante ratione legis cessat lex ipsa*. (7) That the current of decisions which held that such uses and trusts were *ipso facto* superstitious and void began with *West v. Shuttleworth*, and was due to a misunderstanding of the old cases. If there were, in fact, an unbroken line of authorities dating back 300 years, then it would have been a matter for grave discussion whether that House, in accordance with well-recognized principles, would consent to break that chain. The authorities, however, were only uniform in result. Some depended upon statutes, some on the principle that no religion other than that by law established could be recognized and protected by the courts, while others depended upon a misunderstanding of the ancient decisions. In his (his lordship's) view it was undoubtedly true that ancient decisions were not to be lightly disturbed when men had accepted them, and had regulated their dispositions in reliance upon them. That doctrine was especially deserving of respect in cases when title had passed from man to man in reliance upon a sustained trend of judicial opinion. But that was not the present case. If his view were well founded Roman Catholic citizens of this country had for generations mistakenly held themselves precluded from making these dispositions. The conclusion he came to, therefore, was that a gift for masses for the souls of the dead ceased to be impressed with the stamp of superstitious use when Roman Catholicism was again permitted to be openly professed in this country, and that thenceforth it could not be deemed illegal. This was not to say that there were now no superstitious uses, or that no gift for any religious purpose, whether Roman Catholic or other, could be invalid. Such cases might arise, and would call for decision when they did arise. A third point remained, and might be briefly dealt with. The respondent contended that all the gifts, except that to the Westminster Cathedral, were bad, as being to orders bound by monastic vows. (Catholic Relief Act, 1829, s. 23; Roman Catholic Charities Act, 1832, s. 4; and Roman Catholic Charities Act, 1860, s. 7). He did not think it necessary to



examine that contention, or the cases which were cited to their lordships, for two reasons:—(1) The respondent did not raise the point in her case, though she certainly would have done so had she placed substantial reliance upon it; (2) she had not placed before their lordships, as was her duty, any evidence sufficient to establish the facts which were necessary in order to found her contentions of law. The cumulative effect of the various Emancipation Acts was to remove from the doctrines of the Roman Catholic faith every stigma of illegality. Gifts *inter vivos* or by will might now be made to build a Roman Catholic church or to erect an altar. He was content that his decision should not involve their lordships in the absurdity that a Roman Catholic citizen of this country might legally endow an altar for the Roman Catholic community, but might not provide funds for the administration of that sacrament which was fundamental in the belief of Roman Catholics, and without which the church and the altar would alike be useless.

Lords BUCKMASTER, ATKINSON and PARMOOR read judgments agreeing with the Lord Chancellor.

Lord WRENBURY dissented. What weighed with him most was that a statute passed in 1547, and an opinion expressed upon its true construction in 1602, and accepted in 1602, and acted upon judicially in 1835, had never before been overruled. If the construction placed upon that statute was right, it followed that *West v. Shuttleworth* (*supra*) decided the exact point now raised for their lordships' consideration. He was not prepared to review the law, and to say that *West v. Shuttleworth* was wrong. Were he much more persuaded than he was that if the matter were *res integra* the decision ought to be the other way, he would still be of opinion that on principle and on authority that decision ought to be maintained. He might say, however, that the statute 23 & 24 Vict. c. 134, did, in his opinion, recognize and affirm that there were tenets of the Roman Catholic religion which were superstitious, and that trusts which were superstitious were not lawful charitable trusts. The Act provided machinery for that Court to substitute other trusts to take effect "in lieu of the superstitious trusts." In these circumstances he did not find it necessary to consider and determine for himself exactly what reliance could be placed upon the language of the preamble to the 1 Ed. 6. c. 14, or to follow the respondent's contention upon the statute of 10 Geo. 4. c. 7, and see whether these gifts were to persons bound by monastic vows. He rested his judgment on the point which he had principally discussed, and held that the decision in *West v. Shuttleworth* ought not to be disturbed. If complete freedom of religious belief, which all would, he thought, to-day be desirous of giving, ought to be supplemented by removing illegality from dispositions such as were in question in this case, the matter was, he thought, one for the Legislature. This appeal ought, in his judgment, to be dismissed. Appeal allowed, with costs.—COUNSEL, for the appellants, *Hon. Frank Russell, K.C., C. J. Mathew, K.C., and P. McMullan*; for the respondents, *John Muldoon, K.C., and J. A. R. Cairne* (both of the Irish bar). SOLICITORS, *Witham, Roskell, Munster, & Weld; Herbert Z. Deane*.

[Reported by ERSKINE REID, Barrister-at-Law.]

## Court of Appeal.

**GROFT v. WILLIAM F. BLAY (LIM.).** No. 1. 29th and 30th May. LANDLORD AND TENANT—LEASE FOR A YEAR AND A FRACTION—HOLDING OVER—TENANCY FROM YEAR TO YEAR—NOTICE TO TERMINATE—COMMENCEMENT OF TENANCY—EXPIRY OF TENANCY.

A let premises to B for one year, and one-eighth of another year from 11th November, 1915, at a yearly rent, payable on the usual quarter days, the first half-quarter's rent to be payable on 25th December, 1915. B held over after 25th December, 1916, without further agreement, but continued to pay rent, which A accepted, quarterly, so that the tenancy became one from year to year.

Held, that notice to quit given by B on 8th June, 1917, for Christmas was a good notice, as the true inference from all the facts was that the tenancy created by implied contract was a Christmas holding. The rule stated in certain text-books that such a tenancy must expire on the anniversary of its original creation is not warranted by the authorities.

*Doe v. Dobell* (1841, 1 Q. B. 406) and *Berry v. Lindley* (1841, 3 Man. & Gr. 498) explained and distinguished.

Appeal by the plaintiff from a decision of Astbury, J. (reported *ante*, p. 336), on a summons to determine the validity of a notice to quit. The plaintiff let certain premises to the defendants by a written agreement, dated 15th November, 1915, "for a term of one year and one-eighth of another year from 11th November, 1915, at the yearly rent of £40, payable quarterly upon the usual quarter days, the first payment to be for the half quarter ending 25th December, 1915, and to be the sum of £5." On 25th December, 1916, the term expired, and the defendants held over without further agreement, so that on the plaintiff's acceptance of the quarter's rent due on 25th March, 1916, the defendants became tenants from year to year. On 8th June, 1917, the defendants, treating the tenancy as a Christmas one, gave the plaintiff notice to quit, but the plaintiff refused to accept it, saying that it was too late, and that they could only determine the tenancy by giving six months' notice expiring on 11th November, the anniversary of the commencement of the term. In support of this contention he relied on *Doe v. Dobell* (1841, 1 Q. B.

406) and *Kelly v. Patterson* (1874, L. R. 9 C. P. 681) and various statements in text-books, beginning with Cole on Ejectment (1850), at p. 50, and continuing with Halsbury's Laws of England, vol. 18, p. 448; Foa on Landlord and Tenant, 5th ed., p. 593; 2 Smith's Leading Cases, 12th ed., p. 123. Astbury, J., holding that the proposition laid down by the text-books was not borne out by the authorities, decided that the true inference from the facts was that the yearly tenancy under the implied contract was a Christmas tenancy, and therefore that the notice to quit was good. The plaintiff appealed.

THE COURT dismissed the appeal.

WARRINGTON, L.J., said that it was well settled that when, on the expiration of a tenancy, the tenant held over, and paid rent which the landlord accepted, the tenant became tenant from year to year upon the same terms as those of the original agreement so far as they were applicable to a tenancy from year to year. That was clearly laid down in many cases. The question was the year of the tenancy would not be a matter of much doubt apart from authority. The yearly tenancy began when the fixed term ended, in this case Christmas, 1916. It followed that the first year of the yearly tenancy must end at Christmas, 1917, and if the tenancy were not in the meantime determined by notice, the subsequent years would end at Christmas in each case. That was not only the plain effect of what took place, but was in accordance with common sense. It was said, however, that the authorities compelled the Court to come to the conclusion that a yearly tenancy which had come into existence at the end of a fixed tenancy must be deemed to have begun from the date of the anniversary of the beginning of the tenancy, or in the present case not Christmas, 1916, but 11th November, 1916, while the original term was still subsisting. Of course, if that was the result of the authorities, it must be given effect to, even though such a conclusion was contrary to what one would naturally infer. In 1857 Cole on the Law and Practice in Ejectment was published, and contained a statement of the law on p. 50 which seemed to have been the source of the view of the law expressed by a number of other well-known text-books. The passage was as follows:—"Generally speaking, an implied tenancy from year to year, created by the payment and acceptance of rent after the end or determination of a previous term will be deemed to have commenced at the same time of year as the original term, and notice to quit should be given accordingly."

Reference was then made to a number of cases in support of that proposition, none of which, however, were cases of holding over after the determination of a previous tenancy by effluxion of time. The passage in Cole on Ejectment then continued: "And this rule prevails even when the original term did not cease at the same time of year as it commenced; thus where premises were originally demised for five and a half years, and an implied tenancy from year to year was afterwards created. *Berry v. Lindley* (1841, 3 Man. & Gr. 498), *Doe v. Dobell* (1841, 1 Q. B. 406, 1 G. & D. 218), and *Kemp v. Derrett* (3 Camp. 510) were cited as authorities for that statement, and in the present case the first two had been relied on. The statement proceeded: "There seems, however, to be some difference in this respect between a holding over by an original tenant and by an under-tenant, after the expiration of a term of 14½ years: *Doe v. Lines* (11 Q. B. 402)." It was the middle part of the passage beginning "and this rule prevails" that the appellant relied on. The passage appeared *verbatim* in the earlier editions of Woodfall on Landlord and Tenant, and similar statements, though not in such definite terms, appeared in other text-books that had been referred to. It was necessary, therefore, to consider whether there was, on the authorities, any justification for the proposition that where the tenant was holding over after expiration by effluxion of time of a previous lease for a period of years or a fraction of a year, the implied tenancy from year to year must be deemed to have begun on the anniversary of the beginning of the previous term. There was, in his lordship's opinion, no authority for that. In *Berry v. Lindley* (3 Man. & Gr. 498), a peculiar case, it was material that the original term of five and a half years was held void under the Statute of Frauds, and therefore that the tenancy was one from year to year from the start. The reports of *Doe v. Dobell* (1 Q. B. 406, 1 G. & D. 218) were both extremely meagre, but when they were carefully examined, particularly the judgment of Paterson, J., it was plain that the Court held that the tenancy was only one from year to year. There were, however, one or two authorities which showed that the Court struggled to hold in the case of a term commencing at some odd period, that where provision was made for rent to be paid on the usual quarter days, the yearly tenancy should be treated as commencing and ending on one of those days: *Doe v. Johnson* (6 Esp. 10). The real explanation of *Sidebottom v. Holland* (1895, 1 Q. B. 378), on which strong reliance had been placed, was an express provision in that case that the tenancy should commence on 19th May, and that provision was strong enough to prevent the Court from applying the principle of *Doe v. Johnson*. It had been argued that the Court ought not lightly to take a contrary view to that expressed by numerous well-known text-books; but this was not the case of an established rule affecting numerous titles to land which the Court ought not to disturb. It might be that the effect of the decision would be to show that some notices to quit given and accepted had been invalid, and other valid notices had been wrongly treated in the past as being invalid. But that was all, and was no reason for not deciding in accordance with what the Court considered to be the correct law. The yearly tenancy here began and ended at Christmas, and was duly determined at Christmas. The appeal must be dismissed.

DUKE, L.J., and EVE, J., delivered judgment to the same effect, the former observing that attempts had been made to complicate the simple

relations of everyday life, such as that of landlord and tenant, by arbitrary and, on the face of them, perverse rules.—COUNSEL, *Lyttleton Chubb; Micklem, K.C., and Foa. SOLICITORS, H. M. Potheary, for Drummonds, Croydon; E. S. Trehearne.*

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

## High Court—Chancery Division.

**Re EMPIRE BUILDERS (LIM.). Re TRANSVAAL UNITED TRUST AND FINANCE CO. (LIM.).** *Younger, J.* 23rd May.

**ALIEN ENEMY—COMPANY—WINDING-UP ORDER BY BOARD OF TRADE—JURISDICTION—TRADING WITH THE ENEMY (AMENDMENT) ACT, 1916 (5 & 6 GEO. 5, c. 105), s. 1—TRADING WITH THE ENEMY (AMENDMENT) ACT, 1918 (8 & 9 GEO. 5, c. 31), s. 1—COMPANIES (CONSOLIDATION) ACT, 1908 (8 ED. 7, c. 69), ss. 144, 193.**

*The validity of a winding-up order cannot be questioned on a summons taken out in the winding-up itself. The proper remedy is to challenge the existence of the winding-up in independent proceedings.*

*Re Schanschieff Electric Battery Syndicate (1888, W. N. 166) not applied.*

These were two separate motions by a person who claimed to be a creditor and contributory of the above companies for similar relief—that is to say, that all further proceedings might be stayed under two orders made under the Trading with the Enemy (Amendment) Act, 1916, section 1 (1), and the Trading with the Enemy (Amendment) Act, 1918, section 1, by the Board of Trade, and that the said orders be discharged on the ground that they were *ultra vires*, and invalid for want of jurisdiction, and for an injunction to restrain the controller and liquidator appointed by those orders from exercising any of the powers purported to be given to him by those orders or either of them. The orders were made by the Board of Trade on the view that the business was carried on for the benefit of, or under the control of, the applicant, an enemy subject. The applicant denied that he was an enemy subject, and filed evidence on this point. Section 1 (1) of the Trading with the Enemy (Amendment) Act, 1916, provides that, where it appears to the Board of Trade that the business carried on in the United Kingdom by any person, firm or company is, by reason of the enemy nationality or enemy association of that person, firm or company, or of the members of that firm or company, or any of them, or otherwise, carried on wholly or mainly for the benefit of, or under the control of, enemy subjects, the Board of Trade shall, unless for any special reason it appears to them inexpedient to do so, make an order requiring the business to be wound up. Then section (1) of the Trading with the Enemy (Amendment) Act, 1918, provides that in any case where the Board of Trade makes an order under the Trading with the Enemy (Amendment) Act, 1916, requiring the business of a company to be wound up, the Board may make an order requiring the company to be wound up, and appointing a liquidator to conduct the winding-up, and, on the making of such an order, the company shall be wound up, as if it had, on the date of the order, passed a special resolution for voluntary winding-up, and had appointed a liquidator, and the provisions of the Companies (Consolidation) Act, 1908, as modified in the schedule to the Trading with the Enemy (Amendment) Act, 1918, should apply. Counsel for the applicant submitted that, whether the applicant was an enemy subject or not, was an issue of fact which could be raised on this motion, and that if the Board of Trade had no jurisdiction to make the order, the applicant was entitled to have the proceedings stayed under the provisions of sections 144 and 193 of the Companies (Consolidation) Act, 1908, which were not modified by the schedule to the Trading with the Enemy (Amendment) Act, 1918, and he cited cases.

YOUNGER, J., after stating the facts, said: This application is misconceived. The validity of a winding-up order cannot be questioned on a summons taken out in the winding-up itself. If the jurisdiction of the Board of Trade to make an order winding-up the supposed enemy business depends on an issue of fact as distinct from an opinion of the Board as to a fact, the remedy is not to apply to the Court in the winding-up; it is to challenge the existence of the winding-up in independent proceedings. An order was ultimately made that by agreement a writ should be issued by Mr. Samuel on behalf of himself and other shareholders of the company against the liquidator and controller, and the company, as defendants, asking for an injunction to restrain the controller from dealing with the property of the company, and for consequential relief. No order was made on the motion, except that leave was given to the applicant to apply that the costs of the motion should be treated as costs in the action after the action had been heard. No disposition of the property was to be made in the meantime.—COUNSEL, *C. J. Mathew, K.C.; Owen Thompson, K.C.; Austen Cartmell. SOLICITORS, Kenneth Brown, Baker, Baker, & Co.; Solicitor for the Board of Trade.*

[Reported by L. M. MAY, Barrister-at-Law.]

## High Court—King's Bench Division.

**WHITTAKER v. FORSHAW.** *Div. Court.* 13th May.

**ADULTERATION OF FOOD—MILK—SALE—NATURE, SUBSTANCE, AND QUALITY—AUTHORITY OF AGENT TO DELIVER, NOT SELL—LIABILITY OF SELLER—SALE OF FOOD AND DRUGS ACT, 1875 (38 & 39 VICT. c. 63), s. 6.**

*A farmer sent his daughter to deliver milk at the houses of two cus-*

*tomers, from whom he had previously obtained orders. On the way she was required by an inspector to sell him some of the milk. The milk having been found on analysis to be adulterated with water, the farmer was prosecuted under section 6 of the Food and Drugs Act, 1875, for selling an article not of the nature, substance and quality demanded, to the prejudice of the purchaser.*

*Held (AVORY, J., dissenting), that conviction would have been wrong, as the daughter had no authority to sell milk, but merely to deliver it to the customers.*

Appeal by an inspector of police, Whittaker, from a decision of justices dismissing an information against Forshaw under the Sale of Food and Drugs Act, 1875. Whittaker preferred an information before the Chorley (Lancashire) Justices against the respondent Forshaw, under section 6 of the Sale of Food and Drugs Act, 1875, for selling milk not of the nature, substance and quality demanded. The justices dismissed the information. The facts as found in the case stated by the justices were, that Forshaw was a farmer, and he had sold milk for several years to a few customers only, who were supplied by him to order at their houses. On 16th October of last year the respondent set apart a pint of milk in one can, and a quart of milk in another can, for two of his customers. The respondent's daughter, who was about thirteen years of age, took these two cans from the table at the farmhouse, in order to deliver the milk at the houses of these customers, in accordance with her usual practice, and acting on the general instructions of the respondent, these general instructions being the only instructions she had in the matter. In going along the road towards the customers' houses she was seen by an inspector of police, Williams, who was then taking samples of milk from a person who was retailing milk from a cart in the road. Williams, addressing the respondent's daughter, said that he wanted some milk from her. She waited until he had finished taking the other samples of milk, and he then demanded from her a pint of milk. The girl let the inspector have the milk under the impression that she was compelled to do so, as "some people are fined for not doing as the policemen tell them," as she afterwards explained. The inspector paid 3d. for the milk, and it was delivered to him out of one of the two cans in which she was taking the milk to the customers. The inspector informed the girl that he had purchased the milk for analysis. At the hearing of the information, it was found by the justices that the milk contained 24 per cent. of added water when it was sold to Williams, but the justices did not find by whom the water had been added. The daughter of respondent gave evidence that she had received no particular instructions from her father on the day of the sale to deal with the milk sold to Williams, but she had received general instructions before from the respondent to deliver milk to the customers, and it was for that purpose only that she had been sent by the respondent with the pint of milk sold to the appellant. The justices held that the respondent had not given any authority to his daughter to sell the milk, and she was merely an agent for delivery, and not for the purpose of sale. They, therefore, held that the respondent could not be convicted of the offence charged against him, and dismissed the information. The inspector appealed. Section 6 of the Sale of Food and Drugs Act, 1875, provides that no person shall sell to the prejudice of the purchaser any article of food or any drug which is not of the nature, substance, and quality of the article demanded by such purchaser. . . . Section 3 of the Sale of Food and Drugs Act, 1879 (42 & 43 VICT. c. 30), provides that any medical officer of health, inspector, or constable may obtain a sample of any milk at the place of delivery, and in course of delivery to the purchaser or consignee, in pursuance of any contract for sale to such purchaser or consignee; that the officer may have the same analysed; and that all proceedings shall be taken and penalties on conviction enforced as if the purchase had been made from the seller or consignor under section 13 of the principal Act of 1875.

AVORY, J., in delivering a judgment dissenting from the majority of the Court (DARLING, J., and SALTER, J.), said the case was difficult, especially in view of the case in the Scottish Courts of *Lindsay v. Dempster* (1912, S. C. J. 110), where the Court of Justiciary held, on the prosecution of a dairyman for selling milk which was not genuine, by the hand of his servant, that the servant had no authority to sell, but only to deliver milk to the customers. The question of authority in the present case was the difficulty, and it was said that the girl had no authority except to deliver the milk, and had none to sell it. The case of *Houghton v. Mundy* (103 L. T. 60) shewed that the defendant would be responsible for the acts of his servant, if the servant were his authorized agent for the purpose, although the servant acted contrary to the employer's instructions. The girl in the present case was in fact carrying out and performing the contract of sale which the respondent had already made with the customer. The delivery was a necessary part of that contract, and the girl was authorized to carry out the contract, and in the course of the performance of that duty she sold the milk. In his opinion the magistrates ought to have convicted.

SALTER, J., thought the justices were right in their decision. The respondent might have been proceeded against in another way by the inspector taking the sample at the customer's house when it was delivered; but that course was not followed. The respondent was prosecuted under section 6 of the Act of 1875, which provides for the sale of goods to the prejudice of a purchaser, and therefore it was necessary to prove that he did in fact sell the milk to the inspector. In his opinion the girl was not acting as the respondent's agent for the sale of the milk, and she was only his agent to deliver it to the customer, and not to sell it. The principle of *Houghton v. Mundy* was, therefore, not



applicable to the present case, as in that case there was a general authority to sell. The justices rightly acted on the grounds on which *Lindsay v. Dempster* was decided in the Scottish Courts.

DARLING, J., delivered a judgment agreeing with the judgment of Salter, J. He thought the girl had no authority to do more than the particular business on which she was sent—viz., the delivery of the milk—and that she had no authority to sell.—COUNSEL, *Wingate Saul, K.C.*, for the appellant; respondent not represented. SOLICITORS, *Snow, Fox, & Higginson*, for Sir Harcourt Clare, Preston.

[Reported by G. H. KNOTT, Barrister-at-Law.]

## Probate, Divorce, and Admiralty Division.

*Re GODMAN.* Horridge, J. 16th May.

WILL—PROBATE—SOLDIER'S CODICIL DEALING WITH REALTY AND PERSONALTY—INSEPARABILITY—REFUSAL OF PROBATE OF CODICIL—DEATH BEFORE ACT OF 1918—WILLS (SOLDIERS AND SAILORS ACT, 1918 (7 & 8 GEO. 5), c. 58).

A soldier, when he was a prisoner of war in Germany, wrote to his wife a letter, in which he gave directions for an addition to his will as to both real and personal estate in such a way that they could not be separated. He died before the Wills (Soldiers and Sailors) Act, 1918, was passed.

Held, that probate of this document as a codicil must be refused because it could not operate on the realty, and the realty was so inseparably mixed with the personalty that effect could not be given to the gift of personalty alone, apart from the realty.

This action arose out of the testamentary dispositions of the late Captain Frederick Tyrell Godman, of Little Ote Hall, Wivelisfield, Sussex, a director of Whitbread's Brewery, who died as a prisoner of war in Germany, on 12th October, 1917, leaving estate sworn for probate at £64,600, exclusive of property in Canada, which, if included, would raise the value to about £80,000. The plaintiffs, Richard Temple Godman and George William Godman, as two of the executors, propounded the last will of the deceased, dated 12th August, 1914, together with a codicil dated 8th August, 1915. They alleged that probate of the said will and codicil, with an alleged second codicil thereto dated 8th July, 1917, not duly executed, but purporting to operate as a soldier's will, had been granted to the plaintiff, R. T. Godman, and the defendant, Mrs. Josephine Eleanor Godman (the widow of the deceased), on 15th January, 1918; and that the said alleged codicil, dated 8th July, 1917, did not operate as a soldier's will. The plaintiffs claimed revocation of the probate of the said alleged codicil, and that the Court should pronounce against the same and in favour of the will of 1914 and the codicil of 1915. The defendant, Mrs. J. E. Godman, by her defence, alleged that the codicil or letter of 8th July, 1917, was a valid testamentary disposition made by the deceased when a soldier on active service, and claimed that the Court should pronounce for the documents admitted to probate on 15th January, 1918, in solemn form of law. The defendant, Thomas Ellison Godman, by Hubert John Whitcomb, his guardian, *ad litem* alleged that the alleged second codicil was not a valid testamentary document, and asked the Court to pronounce against it. The facts and arguments appear from the judgment. In the course of the argument counsel for the infant defendant said that the document dealt partly with personal and partly with real estate, and as it was written before the new Act of 1918, it could not pass the realty. [HORRIDGE, J.—Is not that Act retrospective? Was there not a case recently on the point? Mr. Talbot-Ponsonby, as *amicus curiae*, cited *In the Estate of W. C. Yates* (35 T. L. R. 301), where a sailor made a nuncupative will before the Act of 1918, and died after the Act had been passed, and Mr. Justice Coleridge held that the will was valid.]

HORRIDGE, J., in the course of his judgment, said: This is an action for the revocation of probate of a nuncupative codicil which was alleged to be the second codicil to the will of the deceased, dated 12th August, 1914. In that will there were two important things. The testator gave an annuity to his wife and possession of Little Ote Hall during her life or widowhood, and the residue equally between his children who should attain twenty-one years and survive him. Between the making of his will and the writing of the letter in question, which was alleged to constitute a second codicil, the testator acquired Bankside Farm and Dumbrells and also the freehold house of Bankside and the Manor Cottages. Messrs. Whitbreads also altered their articles of association so that a shareholder could leave the whole of his shares to his family instead of only half. On 8th July, 1917, the testator wrote the letter in question, and on 12th October, 1917, he died as a prisoner of war in Germany. At the time he wrote the letter there were two sons living, Richard and Thomas, but the former died in July, 1918, and so Thomas was the only surviving child. The material words in the letter were as follows:—"Also tell Mattingly this affects my will, which I now want added to it at once, that as Whitbread & Co. (Limited) have given the shareholders more leaving powers, I wish Dick and Tommy to have my Ordinary shares equally divided between them; also that Bankside and grounds are to be in case of my death yours for life and then Tommy's, plus Bankside Farm, the remainder of my property to be Dick's, otherwise the will

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holds good." The first objection on behalf of the child Thomas is that those words do not constitute a soldier's will because the document is not testamentary in the sense of tending to dispose of his property at the time. My view is that the document does not in itself purport to dispose of property, but is instructions to carry out his wishes by a further codicil which he says, "I now want added at once." The words "at once" apparently mean that the testator wished the new codicil to be sent to him as soon as possible for execution. The true test is, I think, the one laid down by me in *In the Goods of Stable* (1919, p. 7). At p. 9 I said: "In my view it is not necessary, in order to establish the validity of a soldier's will, to prove that he knew he was making a will, or had the power to make a will by word of mouth. The statement made by the deceased man must, I think, be meant for a will only in the sense that he intended deliberately to give expression to his wishes as to what should be done with his property in the event of his death." I think the right test is that if the testator does in effect declare solemnly what he wishes, the law does the rest and it becomes a valid will. [The learned Judge referred to *Bartholomew and Brown v. Henley* (3 Phil. 318), *Masterman v. Moherley* (2 Hagg. 247), *In the Goods of Slinn* (15 P. D. 156), and *In the Goods of Baxter* (1903, P. 12), and continued:] The document would have been such as, in my opinion ought to be admitted to probate. But it is said that this will was made before the new Wills (Soldiers and Sailors) Act, 1918, came into operation, and as the deceased also died before that Act, the will, though good as a soldier's will, can only operate as to personalty: see *Tudor v. Tudor* in the note to *Gillow and Orrell v. Bourne* (4 Hagg. p. 199). But to operate as to personalty it has got to be a will of personalty separately. I think that no portion of this will is independent and unaffected by the deceased's bequest as to realty. With regard to the words in the document, "also tell Mattingly this affects my will," &c., the half shares in Whitbread's would fall into residue and go to the boys attaining twenty-one years who survived him. The alteration in the articles of association would cause the whole to fall into residue. The letter alters their destination because it at once gives a vested interest to Richard and Thomas in half the shares. It also gives a life-interest to his wife in Bankside instead of only during her widowhood. I think that the destination of the residue of the personalty depended on and would be materially affected by the devise of Bankside; and if the devise is bad it would affect the whole residue. I think that is sufficient to prevent this document being admitted to probate. The residuary devise is so entangled that it is impossible to separate it. I think it is impossible to sever the bequest of the shares, and that the second alleged codicil is interdependent on each part of it. I therefore refuse probate of this document as a second codicil because it cannot operate on the realty, and the realty is so indivisibly and inseparably mixed with the personalty that I cannot give effect to the gift to personalty alone, apart from the realty. I, therefore, pronounce for the will and the first codicil, and against the alleged codicil of 8th July, 1917. Costs of all parties between solicitor and client out of the estate.—COUNSEL, *Priestley, K.C.*, and *C. Reddington* (W. O. Willis with them), for the plaintiffs; *Rayford, K.C.*, and *Hon. S. O. Henn Collins*, for the defendant; *Thorn Drury and Gresham*, for the infant defendant. SOLICITORS, *Thomson & Mattingly*, for the plaintiffs; *Theodore Goddard & Co.*, for the defendant, Mrs. Godman; *E. J. Stokes*, for the infant, Thomas Godman.

[Reported by C. G. TALBOT-PONSONBY, Barrister-at-Law.]

William Arthur Ray Longstaff, 27, of Newport, a solicitor, pleaded "Guilty" at Monmouth Assizes, on Tuesday, to forging and uttering mortgages on two dwelling-houses to secure £200, and was sentenced to six months' imprisonment in the second division.

## New Orders, &c.

### War Orders and Proclamations, &c.

The *London Gazette* of 13th June contains no matter calling for notice.

The *London Gazette* of 17th June contains no matter calling for notice other than that printed below.

### Admiralty Order.

#### ADMIRALTY NOTICE TO MARINERS.

No. 1110 OF THE YEAR 1919.

ENGLAND, EAST COAST.

*Caution with regard to Replacement of Aids to Navigation.*

Mariners are warned that navigational marks are gradually being replaced off the east coast of England, also that additional new marks are being placed to define the limits of dangerous areas.

It must not be assumed, however, because the ordinary navigational marks are again in place that the area in their vicinity is safe or open to general navigation, and it is most essential that the instructions laid down in the Mine Warnings to Mariners are strictly adhered to.

[*Gazette*, 17th June.

12th June.

### Foreign Office Notice.

His Majesty's Secretary of State for Foreign Affairs has received from the Greek Minister in London a communication dated 3rd March, 1919, giving notice of denunciation by the Greek Government, as from that date, of the following Treaty, Agreement, and Declarations, regulating the commercial relations between Great Britain and Greece, which provide for termination a year after notice of denunciation shall have been given by either of the High Contracting Parties:—

*Treaty of Commerce and Navigation*, 10th November, 1836.

*Commercial Agreement*, 28th March, 1890.

*Declaration* correcting error in Annex to Commercial Agreement, 28th March, 1890, 16th June, 1890.

*Declaration*, Commercial Matters, modifying previous Agreements, 23rd November 1904.

*Supplementary Declaration*, amending Annex to Declaration, 23rd November, 1904, 17th May, 1905.

These treaty instruments will accordingly terminate on 3rd March, 1920.

2. In giving notice of the denunciation of the above Conventions the Greek Government intimate their readiness to renew the above-mentioned Conventions tacitly for successive periods of three months, so that, failing three months' final notice being given on 3rd March, 1920, they will remain in force until 3rd June, 1920, and failing notice on this last date named they will remain in force until 3rd September, 1920, and so forth. This proposal has been accepted by His Majesty's Government.

16th June.

[*Gazette*, 17th June.

### Food Exports to Germany.

With reference to the general licence authorizing, on certain conditions, the supply and negotiations for the supply of foodstuffs to Germany, the Board of Trade announces that, although the licence covers direct negotiations with firms in Germany in connection with the supply of foodstuffs, there is at present no direct postal communication between this country and the parts of Germany that are not in the occupation of the Armies of the Associated Governments.

Traders should therefore send their letters for those territories on matters covered by the general licence through an intermediary in a neutral country.

## Societies.

### The Law Association.

Mr. T. H. Gardiner presided over the 102nd annual general court of the Law Association (for the benefit of widows and families of solicitors in the metropolis and its vicinity), at the Law Society's Hall, on 30th May.

The directors' report shewed that the receipts of the association for the past year were as follows:—Dividends on investments, £1,612 5s. 10d.; annual subscriptions, £375 7s. 6d.; donations and bequests, £227 1s. 6d.; life subscriptions, £35 10s.; amounting altogether to £2,267 4s. 10d. The expenses of the year amounted to £289 4s. 11d., leaving a balance of £1,977 19s. 11d., which, with

#### THE MIDDLESEX HOSPITAL.

WHEN CALLED UPON TO ADVISE AS TO LEGACIES, PLEASE DO NOT FORGET THE CLAIMS OF THE MIDDLESEX HOSPITAL, WHICH IS URGENTLY IN NEED OF FUNDS FOR ITS HUMANE WORK.

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£388 7s. 8d. balance from 1918, made the net receipts for the year £2,366 7s. 7d. Thereout the board distributed £625 amongst thirteen members' cases and £922 amongst thirty-eight non-members' cases, making the total relief granted £1,547. £600 Five per Cent. National War Bonds were taken up in July, 1918, representing the investment of two legacies and the replacing of capital sold out earlier in the war. There remains a balance of £219 7s. 7d. towards the expenditure of the current year.

During the past year endeavours had been made to increase the membership, and thirty-two new members had joined, of whom five were life members; the net result, after allowing for deaths and resignations, was a total number of 521 members, of whom 152 were life members.

It was resolved to increase to £20 the amount which may be granted at one time, and to £35 the amount which may be paid in instalments in non-members' cases. In view of this change and the increased cost of living, the meeting expressed the opinion that the cases of members and their dependants should be dealt with more generously than hitherto.

The Master of the Rolls was re-elected president, and Sir George Parker was elected a trustee in the place of the late Sir Frank Crisp. The treasurers, directors, and other officers were re-elected.

The usual monthly meeting of directors was held at the Law Society's Hall on Thursday, 5th June, when Master Spencer Whitehead was appointed chairman of the board for the year now commencing, and took the chair. The other directors present were: Mr. P. E. Marshall, Mr. A. E. Pridham, Mr. H. B. Curwen and the secretary, Mr. E. E. Barron. A sum of £600 was voted in grants to eleven members' cases and the further sum of £250 in regard to nine non-members' cases, making a total of £850 for the relief of deserving cases. A finance committee was appointed, and other general business transacted.

### The Belgian Lawyers' Aid Committee.

(Continued from p. 592.)

Later in the year 1917 it was found that the committee's funds had again diminished, and accordingly a third appeal was made to the profession in the following form:—

General Buildings, Aldwych, W.C. 2,  
London. 26th June, 1917.

Dear Sir,—After nearly three years of war Belgium remains almost entirely in the hands of the enemy, and this committee finds itself compelled once again to ask your assistance. The previous appeals to the profession in June, 1915, and June, 1916, yielded £3,756, of which a balance is left of approximately £600—sufficient, probably, to meet the committee's requirements until about the end of next month. The audited accounts have been published annually in the legal papers, but it may interest you to know that up to 18th May the committee had made 455 grants in sums varying from £1 to £25, and that the average weekly grants—including administration expenses—amount to between £40 and £50.

The work of the committee is by no means restricted to the advancing of money to those in distress. The committee rent a small office in General Buildings, Aldwych, which is the centre of Belgian relief work, and where the Belgian Consulate and the War Refugees Committee also have offices. Thanks largely to the untiring energies of Mons. Carol de Vries, their assistant secretary and only paid worker, the committee are able to render to applicants advice, comfort and assistance in ways almost too numerous to mention. There is scarcely a question of daily life, from the education and care of children to sickness, death, accident and disputes in which the help of this committee is not sought and obtained. That help—always promptly and gratuitously given—is



greatly appreciated. Belgian lawyers belong to an honourable profession, and as such are entitled to look to their English colleagues for support in their difficulties. That they may continue to have that support ready at hand until peace restores them to their country is the object of this committee's efforts.

The persons who stand most in need of financial assistance may be divided, generally speaking, into three classes:—

(A) There are many lawyers resident here with wives and families who are so aged or infirm as to make any attempt by them to earn a livelihood an impossibility. Occasional grants to such persons mean just the difference between bare necessity and something approaching reasonable comfort.

(B) Employment is a matter of great difficulty. Take the case of an "avocat," with a wife and family of four children. If he can obtain a post as a clerk at 30s. per week he may be considered to have done well. Obviously such a man cannot support his family on his salary. Many, however, continue for weeks and months without being able to obtain any employment at all. A timely grant is of enormous assistance in such cases.

(C) Death—hastened, no doubt, by the sufferings they have undergone—has unfortunately overtaken various members of the Belgian legal profession in this country. Their widows and children naturally turn to this committee for advice and financial aid. The wives of lawyers now in the Belgian Army serving at the front are constantly coming to us for help. Separated from her husband and her home, the lot of such a woman is particularly hard, and we can and do help her.

In a brief letter of this character it is not possible to describe in detail the work of this committee, but I shall be only too happy to give you what further information you desire and to answer any questions.

Your most generous financial support is earnestly and urgently asked.

The result of this appeal was the subscription of a total sum of £1,121 16s. 6d. In January, 1918, the accounts for the previous year were audited by Messrs. Deloitte & Co., as before, and published in the legal papers. Early in the year 1918 it was found that further funds were required, and accordingly a circular was issued to all subscribers inviting further subscriptions, which resulted in the sum of £1,007 18s. 1d. being added to the funds.

Some weeks after the armistice was signed, in November, 1918, it was found practicable for Belgian refugees to return to Belgium. The War Refugees Committee decided to cease its labours as at 31st December, and this committee arrived at a similar decision.

Thus it will be seen that the committee carried on active work from October, 1914, until December, 1918, a period of just over four years. During that time some 471 Belgian lawyers or their wives or widows, &c., registered with the committee, and, taking into consideration children and other dependents, the assistance of the committee must have extended to some 2,000 to 3,000 persons, or even more. The committee made 802 grants to 179 individual persons in sums varying from £1 to £25, the largest total sum advanced to any one person being £169. The committee and executive committee have held 200 meetings in all. It is impossible to give details of all the different work done by the committee, but it is sufficient to say that almost every problem of daily life was dealt with from time to time in answer to enquiries.

The committee has resolved to forward the balance of its funds to the British Minister in Belgium in order that he may transmit them for the relief of distress amongst avocats and notaires in Belgium at the instance of their duly organized Federations, who have the control of such charitable relief work.

Lists of the subscribers to the fund, with the amounts of their donation, have been published in the legal papers from time to time.

All communications should be addressed to the hon. secretary, the Belgian Lawyers' Aid Committee, 40, King-street, Cheapside, London, E.C. 2.

Below is a summary of the amounts received and expended from start to finish, shewing the balance in hand.

#### THE BELGIAN LAWYERS' RELIEF FUND.

Summary of Receipts and Payments from 18th November, 1914, to 23rd April, 1919.

RECEIPTS.		£	s.	d.	£	s.	d.
To Donations received as follows:—							
From "Observer" Fund	...	1,115	1	11			
" Subsequent donations to time of issue of 1st Appeal	...	147	0	0			
" 1st Appeal issued July 1915	...	3,027	18	11			
" Reminder " December 1915	...	229	6	7			
" 2nd Appeal " June 1916	...	2,332	5	11			
" 3rd Appeal " July 1917	...	1,121	16	6			
" 4th Appeal " February 1919	...	1,007	18	1			
		8,981	7	11			
" LOANS REPAYED ACCOUNT	...	80	0	0			
" BANK INTEREST	...	116	19	1			
" RENT OF OFFICES sub-let to British Empire Land Settlement League	...	25	10	0			
		£9,203	17	0			

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60	£8 10 6	£9 9 10
65	9 18 6	11 2 10
70	11 19 10	13 8 6

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#### PAYMENTS.

	£	s.	d.	£	s.	d.
By Advances as follows:—						
By the Aid Committee	...	...	...	944	5	3
" Relief Fund	...	...	...	5,565	18	8
				6,510	3	11
" Christmas Presents Account	...	...	...	205	1	6
" Gifts, &c.	...	...	...	107	18	7
				313	0	1
" WORKING EXPENSES, viz.—						
Printing, Stationery, &c.	...	...	...	88	13	6
Cost of issue of 1st Appeal	...	...	...	140	9	0
" " Reminder	...	...	...	36	13	10
" " 2nd Appeal	...	...	...	105	16	2
" " 3rd Appeal	...	...	...	115	7	9
" " 4th Appeal	...	...	...	11	0	0
				409	6	2
Rent, Lighting, Heating, Cleaning	...	...	...	463	2	4
Assistant Secretary's Salary and Bonus	...	...	...	842	15	0
Clerical Assistance	...	...	...	49	13	6
Telephone Rent and Calls	...	...	...	20	4	8
Sundry Petty Cash Disbursements	...	...	...	60	0	7
				1,933	16	4

" BALANCE as represented by:—

Cash at Bankers—						
On Deposit Account	...	...	...	350	0	0
On Current Account	...	...	...	86	16	8
Cash in hand	...	...	...	10	0	0
				446	16	8
				£9,203	17	0

#### Solicitors' Benevolent Association.

The monthly meeting of the board of directors of this association was held at the Law Society's Hall, Chancery-lane, on the 12th inst., Mr. Chas. Goddard in the chair. The other directors present were: Messrs. F. E. F. Barham, E. R. Cook, T. S. Curtis, W. E. Gillett, J. R. B. Gregory, L. W. North-Hickley, C. G. May, A. C. Peake (Leeds), R. W. Poole, Sir Richard S. Taylor, and Maurice A. Tweedie. £536 was distributed to poor and deserving cases; three new members were admitted, and other general business transacted.

## The National Committee for Relief in Belgium.

The National Committee for Relief in Belgium announces that it has concluded its efforts and that no further contributions or gifts of clothing should be asked for on its behalf. This decision is taken in concurrence with Mr. Hoover's announcement that the Commission for Relief in Belgium has also ended its work.

The National Committee for Relief in Belgium was founded 27th April, 1915, and up to 31st May, 1917, collected solely from the British Empire £2,411,222 18s. 2d., or an average of £100,000 per month, which was expended through Mr. Hoover's organization. On that date the announcement was made that, in view of the American loan to Belgium, the National Committee temporarily suspended its efforts. £18,372 19s. 11d. has since been received as a result of the original appeal. However, in October, 1918, to meet the urgent distress which immediately followed in the wake of the retreating Germans, the National Committee issued an appeal, which up to date has resulted in gifts of clothing to the value of £57,000. In addition, it received cash subscriptions from Great Britain and the Overseas Dominions to the amount of £74,230 1s. 11d., thus bringing the National Committee into the third place in the list of British war charities, with total receipts from donations of cash and clothing amounting to £2,560,876.

Any branch committees holding contributions, previously collected but not yet forwarded, should send them to 3, London Wall-buildings, E.C. 2. They will be distributed among various approved charities in Belgium, most of which are concerned with child welfare.

## The Description of Attesting Witnesses.

The following letter appeared in the *Times* of the 16th inst. :—

Sir,—“Name—address—description.” How often one sees these words pencilled beneath the attestation clause in legal documents which require the signatures of the parties to be witnessed. I have repeatedly altered the last word by substituting the word “occupation,” which is more suitable, fearing that some conscientious witness might literally carry out the instructions, and my fears have just been realized. A document lies before me which had been sent for signature with the above pencilled instructions to the witness. The witness happens to be a lady, who, after giving her name and address, thus “describes” herself: “5 ft. 6 in., blue eyes, dark, home duties.” One is left to consider whether this confiding witness should be asked to call and verify the “description.”

CONVEYANCER.

June 9.

And a letter in the *Times* of the 19th inst. says :—

In the parish register of Whitlington, Salop, is an entry of a marriage, under date 11th September, 1837, in which the “condition” of the parties is recorded thus: “The man fat,” “The woman rather lean.”

## Workmen's Compensation.

The Committee appointed by the Home Secretary to inquire into the working of the present law as to workmen's compensation have decided to deal first with the questions of

(a) the desirability or otherwise of establishing a system of

accident insurance under the control or supervision of the State, and

(b) the amount of the compensation which should be provided under the present system or under any new or modified system which they may decide to recommend,

and to defer to a later stage any detailed review of the existing law, including the consideration of such questions as the circumstances in which compensation should be payable, the procedure for claiming and awarding compensation, medical arrangements, &c.

The Committee further decided, in the first instance, to obtain written statements from representative employers' and workmen's organizations and insurance companies of their views upon questions (a) and (b), and, after consideration of these written statements, to take oral evidence of witnesses. The Committee are anxious to obtain every information likely to assist them in their inquiry. All communications should be addressed to the Secretary, Mr. G. R. A. Buckland, Home Office, Whitehall, London, S.W. 1.

## Distress for Rent.

The following letter appeared in the *Times* recently :—

Sir,—The Courts (Emergency Powers) Acts, which are in force for the duration of the war and six months thereafter, will presumably expire before the end of the present year, and it is, therefore, worth while

considering whether they include any provision which experience has shown to be desirable as a permanent enactment. In this connection, I should like to draw public attention to the change effected in the landlord's right of distress in the case of house property up to £50 a year. In pre-war days if rent was not paid a landlord merely handed a distress warrant to an authorized bailiff, who seized the goods of the tenant, and, if the amount due was not forthcoming, sold sufficient to realize it. As no legal process was required, there was, of course, no record kept of the number of cases, but we find that in this city one firm of local bailiffs alone executed a weekly average of 80 distress warrants, and sold by auction articles seized under these warrants aggregating 200 lots per week. The result was, of course, the breaking up of an appreciable number of small homes every week through the inability of the tenant to satisfy a demand for a lump sum made on him without warning.

The Courts (Emergency Powers) Act, 1914, for the first time brought these cases more into line with ordinary civil debts, by requiring the landlord to obtain the leave of the court before making any seizure. In practice the result has been that the landlord's rights are suspended so long as the rent continues to be paid regularly and the arrears liquidated by weekly instalments proportioned to the tenant's capacity.

The protection given to a working man's home by this regulation is obvious enough, and, as far as we can judge, it is not altogether unsatisfactory from the landlord's point of view, as most tenants pay their arrears regularly by instalments on receipt of a court order requiring them to do so. In fact, one of the most experienced rent bailiffs here remarked to us soon after the Act came into force, that it was undoubtedly the best device for collecting rent that had yet been invented.

The chief difficulty in enlisting public interest in this question is that no one who is not in daily touch with these matters has any idea of the number of people in humble circumstances who, either through ignorance of the consequences, sheer recklessness, misfortune, illness, or temporary unemployment, fail to fulfil their financial obligations. It is really important that these poor people should be protected from the very serious consequences they have had to face in the past under the old law, and that the more humane system now in force (and to which they have become accustomed) of giving the tenant an opportunity of appearing before a tribunal, which will fix the manner of payment with some regard to his financial position, should be perpetuated by legislation during the present session of Parliament.

Considerations of a similar character apply to transactions under the hire-purchase system, and many dealers in furniture and domestic machinery would welcome the permanence of a system which (though only at present in a limited number of cases) gives the hirer the



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N.B.—Companies (Winding up) Business will not be taken before Tuesday, 24th June.

## THE COURT OF APPEAL.

## TRINITY SITTINGS, 1919.

The appeals or other business proposed to be taken will, from time to time, be announced in the Daily Cause List.

FROM THE CHANCERY DIVISION, THE PROBATE, DIVORCE AND ADMIRALTY DIVISION (PROBATE & DIVORCE), & THE COUNTY PALATINE & STANNARIES COURTS.

## (General List.)

1919.

Markwald v Attorney-Gen  
In re W D Jones, dec Forbes & anr v Jones & ors (s o to June 23)

In re Hornsby Settlement Hornsby v Richard Hornsby & Sons ld  
In re Joseph Lazarus, dec J A Lazarus & anr v H Lazarus & anr

FROM THE CHANCERY AND PROBATE AND DIVORCE DIVISIONS.

## (Interlocutory List.)

1919.

Central Chemicals ld & Otto Mersmer v Moray & anr  
Divorce Laurie, J M v Laurie, T W

FROM THE PROBATE AND DIVORCE DIVISION.

## Judgment Reserved.

## (Final and New Trial List.)

1919.

Divorce Everett, E (Petr) v Everett, L S (Respt) (c a v June 4) (Heard before Warrington & Duke, LJJ, and Eve, J)

FROM THE COUNTY PALATINE COURT OF LANCASTER.

## (Final List.)

1919.

In re Cain's Settlement Cain & ors v Cain & ors

FROM THE KING'S BENCH DIVISION.

## (In Bankruptcy.)

In re A Debtor (expte The Debtor v The Petitioning Creditor and The Official Receiver), No. 98 of 1919 part heard  
In re Thellusson (expte R H E Abdy v The Official Receiver) (No. 518 of 1918)

Appeals in Bankruptcy Standing in the "Abated" List.

FROM THE KING'S BENCH DIVISION.

## (In Bankruptcy.)

In re J F P Yeatman (expte Henry Miller v The Trustee and The Debtor), No. 863 of 1910 (Standing over as to costs only from Jan 14, 1916)

In re A Debtor (expte The Debtor), No. 224 of 1916 from a Receiving Order made herein on May 25, 1916, by Mr Registrar Linklater (On the 14/7/16 the C A discharged the Receiving Order and stayed proceedings for six months, notice to Petitioner of any other petition Costs of

appeal, costs in petition, liberty to restore, deposit to remain in Court)

In re A Debtor (expte The Debtor), No. 246 of 1917 appl from a Receiving Order, dated July 30, 1917, made herein by Mr Registrar Mellor (On the 12/7/18 the C A ordered this appl to s o generally with liberty to any of the parties to apply to the C A to restore appl on 2 clear days' notice)

FROM THE KING'S BENCH DIVISION.

## (Final and New Trial List.)

1915.

Parsons v Nesbitt (s o notice of death of Deft)

1917.

Norman v Brooke (s o for Attorney-Gen)

1918.

Walsh v Salberg (Receiving Order made against Applt)  
Weiss, Biheller & Brooke ld (Applt) v Richard Farmer (s o case to be amended)  
Selby-Lowndes v Selby-Lowndes (s o generally)

1919.

In the Matter of the Petition of Right The Britain Steamship Co ld v The King (s o for Attorney-Gen)

British India Steam Navigation Co ld v Green & ors (s o for Attorney-Gen)

British India Steam Navigation Co ld v Green & ors (s o for Attorney-Gen)

Bury, W (trading as W Bury & Co) v Abel, Buckley & Co ld

Holtam v Rees  
Blyth Harbour Comms v Hughes

Bolchew & Co  
Argosy Film Co & ors v Thompson & Hylton

Birkett v Cowper Coles  
Jacobs Bros v Joicey

Stovin v Fairbrass  
Benabu & Co v Peters, Rushton & Co

Peters, Rushton & Co ld v J H Rayner & Co

Jones v Jones  
Gibbes v Mirams & ors

In the Matter of the Arbitration Act, 1889 Fl Bourgeois & Co (Buyers) v Wilson, Holgate & Co ld (Sellers)

Samuel Parker & Co ld (Respts) v Walsall Garage (Applt)

Balfour, C E (Married Woman) v Balfour, J A

Nitrate Producers S S Co ld v Short Bros ld

The Belgian Grain and Produce Co ld v Wilson, Holgate & Co ld

Vigers, H (carrying on business as T Vigers) v Cook, T

Sir Reginald Pole Carew and anr (Applt) v G F Craddock, Surveyor of Taxes (Respts)

Attorney-Gen v John McEwan and ors (Revenue Side)

Skouviks Aktiebolag v P Garnett & Son

John Marston ld (Applt) v The Comms of Inland Revenue (Revenue Side)

In the Matter of the Housing Town Planning Act, 1919, and The

Ruislip Northwood Town Planning Scheme, 1914, and In the Matter of an Arbitration between James Ellis and The Urban District Council of Ruislip Northwood

Same v Same

Munn v Miller

In the Matter of the Arbitration Act, 1889 The Hookey Hill Rubber and Chemical Co ld and The Royal Insce Co ld and 3 other Insce Cos ld

The Hendon Urban District Council v The Midland Ry Co

The Chairman, Council and Governors of Bedford College (Applt) v W H Guest, Surveyor of Taxes (Revenue Side)

Christopher Barber & Sons (Applt) v The Comms of Inland Revenue (Respts) (Revenue Side)

Payzu ld v Rebecca Saunders (Married Woman), sued as Ruth Saunders (Married Woman)

Thirkell v T Cambia

In the Matter of the Arbitration Act, 1889, and In the Matter of an Arbitration between British Petroleum Co ld v The Asiatic Petroleum Co ld

Charles John Cowen (Applt) v Henry Charles Seymour (Surveyor of Taxes) Respt (Revenue Side)

C Fletcher & Son v Jubb, Booth & Helliwell

Morris v F & A Swanzy and ors

In the Matter of the Agricultural Holdings Act, 1908, and In the Matter of an Arbitration between Arthur O'Connor (Tenant) and G Whitlaw and anr (Landlords) (stay of execution)

Same v Same G Whitlaw and anr (Landlords) v Arthur O'Connor (Tenant)

Charles Radcliffe (Applt) v The Comms of Inland Revenue (Respts) Revenue Side

G A Chaproniere (practising as Chaproniere & Co) v Genari Meering v The Grahame White Aviation Co ld

Pollakoff & Co ld v Hannevig's Bank ld

Kollenbeck v A Diehl & Co

The Ektore Cop Dyeing Co ld v Robert Broadbent & Son ld

Anglo-French Supplies ld v Lambert & Lambert ld

James Cycle Co ld v Comms of Inland Revenue (Revenue Side)

FROM THE PROBATE, DIVORCE AND ADMIRALTY DIVISION (ADMIRALTY).

## With Nautical Assessors.

## (Final List.)

1919.

Arundo—1916—Folio 943 Owners of Cargo now or lately on board of SS Mira v Owners of SS Arundo (damage) (s o generally till after action in Admiralty Division SS Mira v SS Arundo)  
Hassel—1919—Folio 189. Owners of Pilot Cutter Shamrock, her Master and Crew, proceeding for their lost effects v Owners of SS Hassel (damage)

Ancobra—1918—Folio 637 Owners of SS Menapien v Owners of SS Ancobra (damage)

Tamaqua—1918—Folio 224 Owners of SS Engineer v Owners of SS Tamaqua (damage)

HMS Drake—1918—Folio 235 Owners of SS Mendip Range v

Capt S H Radcliffe, RN (damage)

Orduna—1918—Folio 966 Shipping Controller v Owners of SS Orduna (damage)

Antillian—1918—Folio 14 Owners of SS Tiverton v Frederick Leyland & Co ld Owners of SS Antillian (damage)

Nor—1918—Folio 847 Owners of SS Auricula v Owners of SS Nor (damage)

Principe Di Udine—1918—Folio 323 Owners of SS Induna, the owners of her cargo and freight and the Master and crew proceeding for the loss of their clothes and private effects v Owners of SS Principe Di Udine (damage)

Koursk—1918—Folio 554 Owners of SS Clan Chisholm and her freight v Owners of SS Koursk and her freight (damage)

Clan Chisholm—1918—Folio 497 Owners of SS Itria v Cayzer Irvine & Co ld and the Russian Volunteer Fleet Assoc (damage)

Grelorm—1918—Folio 326 The Shipping Controller v Owners of SS Grelorm (damage)

Atlantis—1918—Folio 3 Owners of SS Courtfield v Owners of SS Atlantis (damage)

La Fontaine—1917—Folio 709 Owners of SS Margot v Owners of SS La Fontaine (damage)

Sneppe—1918—Folio 923 Owners of SS Rotterdam v Owners of SS Sneppe

Kenilworth—1918—Folio 567 Admiralty v Owners of SS Kenilworth

FROM THE KING'S BENCH DIVISION.

## (Interlocutory List.)

1917.

Attorney-Gen v Solomon Wolowitz (Revenue Side)

Same v Bernard Singer (Revenue Side) (s o generally)

1919.

Boutet and anr v Koettler & Co

In the Matter of the Arbitration Act, 1889, and In the Matter of an Arbitration between George and John Nickson & Co ld (Buyers) and Faulkner & Winsor (Sellers)

IN RE THE WORKMEN'S COMPENSATION ACTS, 1897 AND 1906

## (From County Courts.)

1919.

Lang v Vernore & Sons (Lancashire, Preston and Chorley) (s o for settlement)

Kirk & Randall ld v Bourke (poor person) (Surrey, Lambeth)

Goodwin, Miranda (wife of Adam Goodwin) v Belsize Motors ld (Lancashire, Ashton-under-Lyne and Salfordbridge)

Harold Johnston v Henry Liston & Co (Yorkshire, Dewsbury)

Williams v Minister of Munitions (Durham, Gateshead)

Osborn v Richardson, Westgate & Co ld (Durham, West Hartlepool)

Ling v De Dion Bouton (1907) ld (Hertfordshire, Barnet)

Bond v Yates (Cheshire, Birkenhead)



Standing in the "Abated" List.  
(Trinity, 1916.)

# FROM THE KING'S BENCH DIVISION.

(Final and New Trial List.)  
1914.

The Commrs of Inland Revenue v Smyth (Revenue Side) (s o generally)  
Harter v Commrs of Inland Revenue (Revenue Side) (s o generally)

## CHANCERY DIVISION.

TRINITY SITTINGS, 1919.

### NOTICES RELATING TO THE CHANCERY CAUSE LIST.

Mr. Justice EVE will take his business as announced in the Trinity Sittings Paper.

Liverpool and Manchester Business.—Mr. Justice EVE will take Liverpool and Manchester business on Thursdays, the 26th June, and 10th and 24th July.

Mr. Justice SARGANT.—Except when other business is advertised in the Daily Cause List, actions with witnesses will be taken throughout the sittings.

Mr. Justice ASTBURY.—Except when other business is advertised in the Daily Cause List, actions with witnesses will be taken throughout the sittings.

Mr. Justice YOUNGER will take his business as announced in the Trinity Sittings Paper.

Mr. Justice PETERSON.—Except when other business is advertised in the Daily Cause List, actions with witnesses will be taken throughout the sittings.

Mr. Justice P. O. LAWRENCE will take his business as announced in the Trinity Sittings Paper.

Summonses before the Judge in Chambers.—Mr. Justice EVE, Mr. Justice YOUNGER and Mr. Justice P. O. LAWRENCE will sit in Court every Monday during the sittings to hear Chamber Summonses.

Summonses adjourned into Court and non-witness actions will be heard by Mr. Justice EVE, Mr. Justice YOUNGER and Mr. Justice P. O. LAWRENCE.

Motions, petitions and short causes will be taken on the days stated in the Trinity Sittings Paper.

### NOTICE WITH REFERENCE TO THE CHANCERY WITNESS LISTS.

During the Trinity Sittings the Judges will sit for the disposal of witness actions as follows:—

Mr. Justice SARGANT will take the Witness List for SARGANT and YOUNGER, J.J.

Mr. Justice ASTBURY will take the Witness List for ASTBURY and P. O. LAWRENCE, J.J.

Mr. Justice PETERSON will take the Witness List for EVE and PETERSON, J.J.

### CHANCERY CAUSES FOR TRIAL OR HEARING.

Set down to 6th June, 1919.

Before Mr. Justice EVE.

Retained Cause for Trial.

(With Witnesses.)

Thomas Turner & Co v Turner, Ryalls & Co ld

Causes for Trial without Witnesses and Adjourned Summonses.

In re W J Wakley, dec Wakley v Vachell

In re Hoare, dec Hoare v Hoare pt hd

In re H F Getting, dec Getting v Getting

In re C E Bleckly, dec Sidebotham v Bleckly

In re Brightman, dec Taylor v Brightman

In re French Brewster French Brewster v Watson

In re J H Stalvies, dec Stalvies v Jackson

In re F Brady, dec Wylie v Ratcliff

In re Sir John Blundell Maple, Bart, dec Bird v Maple

In re M S Hows, dec Baker v Smith

In re Joseph Brown, dec Brown v Brown

In re T E Ellison, dec In re Settled Land Act

1915.  
Walter Morrison v The Commrs of Inland Revenue (Revenue Side) (s o generally)

(Interlocutory List).

1916.

J Soanes & Sons ld (H Huber & Co, Garnishees) v Papier Fabrik Wissenstein AG (Judgt Debtor) (s o generally)

N.B.—The above List contains Chancery, Palatine and King's Bench Final and Interlocutory Appeals, &c., set down to June 6th, 1919

# THE BRITISH LAW

INSURANCE COMPANY, LIMITED.

5, LOTHBURY, LONDON, E.C. 2.

(with Branches throughout the United Kingdom).

FIRE, FIDELITY GUARANTEE, EMPLOYERS' LIABILITY, PERSONAL ACCIDENT, BURGLARY, THIRD PARTY, MOTORS, LIFTS, BOILERS, PROPERTY OWNERS' INDEMNITY, LOSS OF PROFITS due to FIRE, GLASS BREAKAGE, LIVE STOCK, TRANSIT RISKS.

Gentlemen in a position to introduce Business are invited to undertake Agencies within the United Kingdom.

DAVID M. LINLEY, Manager.

In re Hall's Settlement Lawrence v Govans

Causes for Trial.

(With Witnesses.)

In re Fleming & Gale's Patents. No. 16,788 of 1904 and No. 14,986 of 1908 (fixed for June 18th)

McTurk v Davies

Parrish v Green (not before June 25th)

The Cheshire Lines Committee v The Trafford Park Co

In re C L Yeoman, dec Macdonald v Yeoman (June 24th)

Gouldstone v Green

Westley v Mills

Bonnard v London General Omnibus Co ld (July 1st)

Lee Conservancy Board v Enfield Urban District Council (July 8th)

Enfield Urban District Council v Secretary of State for War (July 8th)

Pole Carew v Western Counties and General Manure Co ld

Francis v South Eastern Ry Co

Davies v Iles

Before Mr. Justice ASTBURY.

Retained Matters.

Petition.

In re Mansel Rhodes v Jenkins pt hd

Adjourned Summonses.

In re E M Wilkes, dec Fraser v Smith pt hd

In re Morrice Trusts Hardie v Hope-Vere pt hd

In re E Cocquerel dec Emerson v Cocquerel

In re Maude Kershaw and ors, infants pt hd

In re Lander's Settlement Lander v Lander pt hd

In re Crawford Machlacklan v Utkhoff pt hd

In re Kerrison's Settlement In re Settled Land Act, 1882 to 1890

(For Mr. Justice P. O.

Lawrence.)

In the Matter of the Estate of Frederick Vincent Smith, dec Trigger v Smith pt hd

Cause for Trial.

(With Witnesses.)

(For Mr. Justice EVE.)

The Eastern Valleys Black Vein Collieries ld v The Elled Colliery Co ld and ors pt hd

Causes for Trial.

(With Witnesses.)

In re Spiers & Pond ld (s o)

Knight v Knight

Jackson v Forder

Glanville v Saloman

Green v Bruce

Llanrwst Consolidated Mines ld v Abbott

Langton v Bartschi

Nash v Nash

Welldon v The Butterley Co

Hamilton v Hamilton

Mackinlay v Bathurst

Wheeler v Wheeler

Before Mr. Justice YOUNGER.

Retained Matters.

Causes for Trial

(With Witnesses.)

Craggs v Isherwood pt hd

Davies v The Powell Duffryn Steam Coal Co ld

Further Considerations.

In re Dixon's Estate Dixon v Cockerline

Brown v Brown

In re C M Flather, dec White v Flather

Adjourned Summonses.

In re Blacklock dec Fairbrother v Foster (June 18)

Store v Clark

In re E J Fellows' Estate In re Settled Land Act

In re W Thompson, dec Walker v Attorney-Gen

In re Elliott, dec Bullis v Elliott

In re C Yardley, dec Aston v Darby

In re W Allday, dec Parr v All-day

In re Mair, dec Doxat v North (restored) pt hd (s o to June 20)

In re Harriett Tuffill, dec Tuffill v Burge

In re Johnson, dec Pell v Johnson (with witnesses)

In re Courts (Emergency Powers No. 2) Act, 1916 In re The Appln of the Finsbury Circus House ld

In re Greg's Settlement Greg v Grey

Applications under the Trading with the Enemy Acts, 1914 to 1916.

In re The Bayer Co ld, enemies, &c

The Berlin Aniline Co ld, enemies, &c

The Greishein Elektron ld, enemies, &c

Kalle & Co ld, enemies, &c

*Meister, Lucius & Bruning* *Id.*  
enemies, &c  
*The Badische Co* *Id.*, enemies, &c  
pt *Id.*  
*In re Oelwerke Stern Sonneborn*  
*A G.*, an enemy Company, &c  
*In re R Pharaon et fils*, enemies,  
&c

Before Mr. Justice PETERSON.  
Retained Motion.  
*Webb v Murdock* (July 8)

Cause for Trial.  
(With Witnesses.)

*Smeeton v The Attorney-Gen*  
*The Zinc Mines of Great Britain*  
*Id v Stevenson* (a o)  
*Griffith v Griffith* (not before  
June 19)  
*McCrea v Hatcher*  
*Wyndham v Criterion Restaurant*  
*Id*  
*Magarini Syndicate Id v Seydie*  
*Rubber and Cotton Estates* (not  
before June 30)  
*Bosworth-Smith v Gwynnes* *Id*  
pt *Id*  
*Jones v Aitken & Morcom*  
*Latilla v Lamplough*  
*Watts v Watts*  
*Piercy v S Mills & Co* *Id*  
*Grant v Lawford* (fixed for July 1)  
*Davies v The Mahogany Estates*  
*and Saw Mills* *Id*  
*C Burley Id v Peake*  
*Pennington v Goodman*  
*Mining and General Investment*  
*Id v Foster*  
*Johnston v Browne*  
*Williams v Williams*

Before Mr. Justice P O  
LAWRENCE.

Adjourned Summonses.

*Gough v The Baltic Basic Slag Co*  
*Same v Same*  
*In re John Turner's Trusts*  
*Peachey v Public Trustee* pt *Id*  
*In re Wright Hegan v Bloor*  
pt *Id*  
*In re Taylor Barley v Taylor*  
(restored)  
*In re G M Courage, dec Druce v*  
*Courage*  
*In re Lord Wallacourt Estate*  
*Wallacourt v Wallacourt*  
*In re Parsons, dec McGrath v*  
*Whinney*  
*In re Levy's Will Trusts* *Levy v*  
*Levy*  
*In re Grout, dec Burney v*  
*Thornley*  
*In re Frances Townsend's Estate*  
*Townsend v Laraff*  
*In re Paul's Settlement Trusts*  
*Paul v Nelson*  
*In re Eliza Seymour's Estate* *Cox*  
*v Leybourne*  
*In re Price, dec Evershed v*  
*Pearson*  
*In re Lovell, dec Sparks v*  
*Southall*  
*In re Barker Gilbey v Barker*  
*In re John Bull, dec Bull v Bull*  
*In re W Wickham's Trust* *Wick-*  
*ham v Solman*  
*In re Titley's Will Trust* *Sabine*  
*v Titley*  
*In re Cervati, dec Turner v Solly*  
*In re Nourse's Settlement* *Nourse*  
*v Hampton*  
*In re Thomas Holt, dec Holt v*  
*Bernidge*  
*In re MacAndrew, dec. MacAn-*  
*drew v MacAndrew*  
*In re Same Same v Same*

*In re Timothy Barnard, dec Hill*  
*v Long*  
*Bowman v Whitworth*  
*In re H T Pottle, dec Rich v*  
*Pottle*  
*In re Lambert's Marriage Settlement*  
*Jackson v Reeves*  
*In re Cooke Rogers v Fricker*  
*In re E E C Lorden, dec. Bar-*  
*clay Bros. v Eakins*  
*In re A S White, dec White v*  
*Tskitishville*  
*In re Rhodes, dec Rhodes v*  
*Whitham*  
*In re W Sales, dec Powsland v*  
*Roberts*  
*In re Lubbock, dec Avebury v*  
*Kesteven*  
*In re Majolier, dec Urmston v*  
*Majolier*  
*In re Carey Smith, dec Public*  
*Trustee v Smith*  
*In re Henry Baker, dec Dust v*  
*Stubbs*  
*In re Same Same v Same*  
*In re Von Brandt's Settlement*  
*Burton v Von Brandt*  
*In re Hodgkinson, dec Palling v*  
*Hodgkinson*  
*In re B C Sykes, dec Sykes v*  
*Porter*  
*In re A M Saulez, dec Anstee v*  
*Saulez*  
*In re W Watkins, dec Payne v*  
*Payne*  
*In re Henry Cox, dec Public*  
*Trustee v Cox*  
*In re Fairbank, dec Bargh v*  
*Marshall*  
*In re John Dodds, dec Martin-*  
*dale v Martindale*

Companies (Winding-up) and  
Chancery Division.

Petitions (to Wind-up).

*North West Corpn Id* (petn of  
*Goodall, Clayton & Co* *Id*—s o  
from Dec 10, 1918, to June 24,  
1919)  
*Metalo Id* (petn of George Lilling-  
*ton & Co* *Id* ordered on Feb 18,  
1919, to stand over generally)  
*Herman & Phillips Id* (petn of  
*Lewis Berger & Sons* *Id*—s o  
from April 1, 1919, to June 24,  
1919)  
*G H Fernau & Co Id* (petn of  
*Public Trustee and ors*—ordered  
on April 15, 1919, to stand over  
generally)  
*West of England Cinemas Id*  
(petn of H H Harper—s o from  
May 6, 1919, to June 24, 1919)  
*Globe Films Id* (petn of Trans-  
*Atlantic Film Co* *Id*—s o from  
May 6, 1919, to June 24, 1919)  
*Robert Meredith & Co Id* (petn  
of F Howard—ordered on June  
4, 1919, to stand over generally)  
*Petrucchi & Co Id* (petn of Jef-  
*freys, Sutton & Co* *Id*—s o from  
June 4, 1919, to June 24, 1919)  
*Aston & Mander (1917) Id* (petn  
of Minister of Munitions)  
*Arctic Ice Cream Soda Co Id*  
(petn of G A W Young)  
*Kensal Factory Id* (petn of James  
*Armstrong & Co* *Id*)  
*Busy Syndicate Id* (petn of P A  
*Bairline*)  
*Fleet Engineering Co Id* (petn of  
*Bruntons*)  
*Union Oil Co of South Africa Id*  
(petn of T E Crocker)  
*Synthetic Coal Syndicate Id* (petn  
of Vickery, Hunt & Co)  
*Patents Acquisition Syndicate Id*  
(petn of George Alfred Cour-  
*tenay Shenley and anr*)

Petitions (to confirm Reorganisa-  
tion of Capital.)

*Debenture Corpn Id*  
*British Citizens Assee Co Id*

Petitions (to sanction Scheme of  
Arrangement.)

*William Coleman's Ordinary*  
*Shares Id* (petn of H W Cutting  
—s o from May 20, 1919, to  
June 24, 1919)  
*Nalder & Collyers Brewery Co Id*  
—s o from May 27, 1919, to  
July 1, 1919)  
*Herman & Phillips Id* (petn of  
*Lewis Berger & Sons* *Id*—s o  
from June 4, 1919, to June 24,  
1919)

Petition (to confirm Reduction of  
Capital).

*British Cellulose and Chemical*  
*Manufacturing (Parent) Co Id*  
and reduced—s o from June 4,  
1919, to June 24, 1919)

Petition (to confirm Alteration of  
Objects).

*Russian Commercial Co Sibanion*  
*Id*

Motion.

*Unstone Colliery Co Id* (to stay  
voluntary liquidation—ordered  
on Jan 28, 1919, to stand over  
generally)

Court Summonses.

*French South African Develop-*  
*ment Co Id* *Partridge v French*  
*South African Development Co*  
*Id* (on preliminary point—  
ordered on April 2, 1914, to  
stand over generally pending  
trial of action in King's Bench  
Division)

*English and Scottish American*  
*Mortgage and Investment Co Id*  
(as to contingent claims part  
heard—parties to apply to fix  
day for further hearing)

*National General Assee Co Id*  
(priorities of policy holders—  
—c a v 11/12/18)

*Carton Id* (to appoint fresh Liqui-  
dator—ordered on April 8, 1919,  
to stand over generally—re-  
tained by Mr Justice Astbury)

*Vanden Plas (England) Id* (on  
proof of Fiat Motors *Id*—with  
witnesses—parties to apply to  
fix day for hearing—retained by  
Mr Justice Astbury)

*National Standard Life Assee*  
*Corpn Id* (ranking of claims  
against assets)

*Alsing & Co Id* (Misfeasance) with  
witnesses (not before July 8,  
1919)

*United London and Scottish Assee*  
*Co Id* (Interest under Sale and  
Purchase Agreement)

## KING'S BENCH DIVISION.

TRINITY SITTINGS, 1919.

CROWN PAPER.

For Hearing.

*The King v Beverley U D C* nisi for mandamus to provide Sewers  
(expte Local Government Board)  
*The King v City of London Income Tax Commrs* nisi for prohn from  
proceeding on assessment (expte P E Singer)  
*The King v Kensington Income Tax Commrs* Same (expte Same)  
*The King v Same* nisi for prohn from proceeding on assessment for  
the year 1913-14 (expte Same)  
*The King v Same* nisi for prohn from proceeding on assessment for  
the year 1914-15 (expte Same)  
*The King v Haytor Income Tax Commrs* nisi for prohn from proceed-  
ing on assessment for the year 1913-14 (expte Same)  
*The King v Same* nisi for prohn from proceeding on assessment for  
the year 1914-15 (expte Same)  
*The King v Commrs of Inland Revenue* nisi for prohn from proceed-  
ing with assessments (expte Port of London Authority)  
*The King v Same* nisi for mandamus to hear, &c (expte Same)  
*Owners of SS Crown of Leon v Admiralty Commrs* special case under  
sec 19 of Arbitration Act  
*Fox v Kooman Magistrates* case information under Customs & Inland  
Revenue Act, 1879  
*Cordiner v Stockham Magistrates* case conviction under Finance (New  
Duties) Act, 1916  
*The King v Special Commrs of Income Tax* nisi for mandamus to  
allow exemption of income tax (expte Dr Barnardo's Homes)  
*Solr Board of Trade v Ernest Magistrates* case information under  
Registration of Business Names Act, 1916  
*Slater v Lester Magistrates* case information under Customs Con-  
solidation Act, 1876  
*Green v Russell Magistrates* case conviction under Military Service  
Act, 1916  
*Scott v Northumberland & Durham, &c Soc* special case under sec 19  
of Arbitration Act, 1889  
*The King v Beacontree Income Tax Commrs* nisi for mandamus to  
hear, &c appeal (expte Hedley and Co, Leytonstone *Id*)  
*Frailey v Charlton Magistrates* case information under Customs Con-  
solidation Act, 1876  
*Beauchamp v H M Attorney-General* Quarter Sessions order and case  
conviction Respt's appl  
*Same v H M Solicitor-General* Same  
*Same v H M Attorney-General* Same  
*Same v H M Solicitor-General* Same  
*Major v Harris* motion by Pltff for attachment of Deft  
*In the Matter of a Solicitor* Expte Law Soc motion to strike Solicitor  
off the Roll  
*In the Matter of a Solicitor* Expte Law Soc motion to strike Solicitor  
off the Roll



The King v Moore, Esq., & anr, Jj of Croydon nisi for certiorari for conviction (expte Morris)  
 Sutton Harbour Improvement Co v Foster Magistrates case information under Sutton Harbour Act, 1889  
 In the Matter of a Solicitor Expte Law Soc motion to strike Solicitor off the Roll  
 Langport District Drainage Board v Somersetshire Drainage Commrs Quarter Sessions order & case Respts' appl repair of roadway  
 Billows v Edwards Magistrates case conviction under Spirits (Prices & Description) No 2 Order, 1918  
 Savill v Harben Magistrates case conviction under Corn Production Act, 1917  
 The King v The Judge of Dewsbury County Court nisi for order to Judge Bairstow to hear, &c (expte Johnson)  
 The King v Vioar, Churchwardens, &c of Bredwardine nisi for mandamus to elect People's Churchwarden (expte Burton-Phillipson)  
 Hollands v Williamson Magistrates case information under Customs & Inland Revenue Act, 1888, sec 4 (1)

#### CIVIL PAPER.

For Hearing.

H M Postmaster-General v Blackpool & Fleetwood Tramroad Co (Blackpool County Court)  
 Baldock v Mayor, &c of Westminster & ors (Lambeth County Court)  
 Nesbitt v Moore  
 Martens & Co v R Godfrey & Co  
 Wallace v Lawton (Manchester County Court)  
 F C & J Dwek v J R & J Hakim  
 Baker v Wood (Exeter County Court)  
 Dear v Hamsher & anr (Mayor's Court)  
 Herbert v London County Council & Bushnell & Son (Clerkenwell County Court)  
 Watson & Co v Mann & Cook  
 Barker v Phillips & ors (Norwich County Court)  
 Burchell v Thompson (J E Harrison Id, Clmts) (Dorking County Court)  
 De Lyons-Pike v Hole (Thomas Stanford 3rd party, De Lyons-Pike 4th party) (Brighton County Court)  
 Brooke Tool Manufacturing Co Id v Hydraulic Gears Co Id (Solihull County Court)  
 Mulhall-Kilpin v Seid Mahurond  
 Price v Pritchard (Leominster County Court)  
 Rhodes v Fielder, Jones & Harrison  
 Hayes v Brown (Marylebone County Court)  
 Walker's Mutual Chaplins Id v Phenix Theatres Id (Westminster County Court)  
 Walker's World Films Id v Same (Westminster County Court)  
 Judge v Trust Houses Id (Westminster County Court)  
 Crossley v L & N W Ry Co (Birmingham County Court)  
 Wetton v Blunt (Macclesfield County Court)  
 Russell Oil & Chemical Co Id v City Soap Powder Works Id (Birmingham County Court)  
 Davies v Jackson (Westminster County Court)  
 Hunt v Bliss (Swindon County Court)  
 Catling v Feakes (Southend County Court)  
 Prendegast v Al Cinema Supply Co Id & Stoeri (Westminster County Court)  
 P & J Carr v H Jackson (Garstang County Court)  
 Wrench v Holland & Hannen Id (Lambeth County Court)  
 Inett v Hodgkinson (Solihull County Court)  
 Bowson Hodgson & Co Id v Hay's Wharf Cartage Co Id (Allen 3rd party) (Southwark County Court)  
 Moss v Schoolman (Whitechapel County Court)  
 Cordingley & Mills v Rothman & Co  
 Michell v Cheux (City of London Court)  
 Dwek v Hakim

Cooper v Smith (Cambridge County Court)  
 Armstrong, Stevens & Son Id v Smith & Son (Clerkenwell County Court)  
 Cohen v Kaminsky (Whitechapel County Court)

#### SPECIAL PAPER.

Clements v County of Devon Inace Committee  
 Shipping Controller v Lloyd Belge (Great Britain) Id  
 Harrison v Shipping Controller  
 Owners of s.s. Arachne v Ministry of Shipping  
 Scaliaris v Mavlaular  
 Franco-British Shipping v Hudson's Bay Co  
 Produce Brokers Co v Figgis Bros  
 Northern Suburban Property & Real Estates Co Id v British Law Fire Inace Co Id

#### MOTIONS FOR JUDGMENT.

Performing Right Soc Id v Peterboro' Hippodrome & Empire Id  
 Fielding v Wensel  
 South Moor Colliery Co v Arnold  
 Sanders v Wheeler  
 Death v Dixon

#### REVENUE PAPER.

##### ENGLISH INFORMATIONS.

Attorney-Gen and John Henry Oglander & anr  
 Attorney-Gen and George Edward Monckton

##### CASES STATED.

W R Shove (Surveyor of Taxes) and The National Provincial Bank of England Id  
 The National Mutual Life Assce Soc and F G Baker (Surveyor of Taxes)  
 The Plymouth Mutual Co-operative & Industrial Soc Id and The Commrs of Inland Revenue  
 S Binney and The Commrs of Inland Revenue  
 G R Stenson (Surveyor of Taxes) and The Boach Magneto Co Id  
 R A Paul (Surveyor of Taxes) and The Governors of the Godolphin & Latymer Girls' School The Governors of the Godolphin & Latymer Girls' School and R A Paul (Surveyor of Taxes)  
 J Curtis (Surveyor of Taxes) and J J Holdsworth  
 Thomas Stockham (Surveyor of Taxes) and W Simpson  
 Kosmos Photographics Id and The Commrs of Inland Revenue  
 The Provident Mutual Life Assce Assoc and W Ogston (Surveyor of Taxes) W Ogston (Surveyor of Taxes) and The National Provident Institution  
 The National Provident Institution and B J Brown (Surveyor of Taxes) B J Brown (Surveyor of Taxes) and the National Provident Institution  
 H E Robbins and The Commrs of Inland Revenue  
 The Commrs of Inland Revenue and John Blott  
 The Commrs of Inland Revenue and Marine Steam Turbine Co Id  
 The Commrs of Inland Revenue and William B Gittus  
 The Commrs of Inland Revenue and Benjamin Isaac Greenwood  
 A H Stocker and The Commrs of Inland Revenue  
 Board of Conservators of the Severn Fishery District and D O'May (Surveyor of Taxes)  
 New Zealand Shipping Co Id and C H Thew (Surveyor of Taxes)  
 LAND VALUES—APPEAL FROM DECISION OF REFEREE.  
 The Hon Esther Ann Willoughby & Henry Peter Marriott v The Commrs of Inland Revenue  
 PETITIONS UNDER THE LICENSING (CONSOLIDATION) ACT, 1910.  
 Johnson & Darlings Id and The Commrs of Inland Revenue (re "Golden Fleece Inn," 18, Main-street, Spittal)  
 Johnson & Darlings Id and The Commrs of Inland Revenue (re "Gardeners Arms," Amble, Northumberland)

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The Plymouth Breweries Ltd and The Commrs of Inland Revenue (re "The Prince Arthur" Public House, Cecil-street, Plymouth)

PETITIONS UNDER FINANCE ACT, 1894.

In the Matter of the Estate of the Marquess of Abergavenny, dec  
In the Matter of the Estate of the Marquess of Abergavenny, dec

#### DEATH DUTIES.

In the Matter of Arthur George Earl of Wilton, dec  
SPECIAL CASES UNDER R.S.C., ORDER 34.

Attorney-Gen and The Company of Proprietors of Selby Bridge, Yorks  
Attorney-Gen and South Wales Electrical Power Distribution Co & anr

## Winding-up Notices.

JOINT STOCK COMPANIES.  
LIMITED IN CHANCERY.

London Gazette.—FRIDAY, June 13.

HOYLAKES AND WEST KIRBY MUNITIONS FACTORY, LTD.—Creditors are required, on or before July 31, to send their names and addresses to Harold Janion, Club House, Hoylake, liquidator.

London Gazette.—TUESDAY, June 17.

JOHN BIBBY, SONS & CO. (ST. HELENS), LTD.—Creditors are required, on or before July 31, to send their names and addresses, with particulars of their debts or claims, to John Harvey, 5, Fenwick-st., Liverpool, liquidator.

THOMAS BLINKINSOP, LTD.—Creditors are required, on or before July 31, to send their names and addresses, and the particulars of their debts or claims, to Thomas Reginald Gregory Rowland, 3, Scarborough-st., West Hartlepool, liquidator.

MEADOW LANE LAND SOCIETY, LTD.—Creditors are required, on or before July 14, to send their names and addresses, and the particulars of their debts or claims, to Edward Harlow, Grosvenor-chambers, 29, King-st., Nottingham, liquidator.

PORTUGAL AND DISTRICT PROPRIETORS AND ALIENMENT ASSOCIATION, LTD.—Creditors are required, on or before July 5, to send their names and addresses, and the particulars of their debts or claims, to Samuel Thomas Daniel, Wyndham-st., Bridgend, liquidator.

## Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, June 13.

Ford Boat Co., Ltd.  
Tree Steamship Co., Ltd.  
Progress Film Co., Ltd.  
Joseph Coleman, Ltd.  
Potts & Hartley, Ltd.  
Duroline Manufacturing Co., Ltd.  
Essex Forge Co., Ltd.  
Richtport Petroleum Syndicate, Ltd.  
Hewick, Warner, East & Co., Ltd.  
Hertford Town and District Steam Laundry Co., Ltd.  
Silverdale Co., Ltd.  
Liverpool Shippers, Ltd.  
R. W. Jones, Ltd.  
K.W.P. Engineering Co., Ltd.  
Joseph Cunliffe & Son, Ltd.  
Waterloo Engineering Co., Ltd.  
Debutone Corporation Founders' Share Co., Ltd.  
Thomas Blenkinsop, Ltd.

Hoylake and West Kirby Munitions Factory, Ltd.  
"Brookstone" Steamship Co., Ltd.  
"Brookstone" Steamship Co., Ltd.  
United Mantel Co., Ltd.  
Picture Playhouses, Ltd.  
Humboldt, Ltd.  
Tilson Bath Rubber Co., Ltd.  
Chemical Products, Ltd.  
Saint Leonards and East Sussex Golf Club Co., Ltd.  
Seville and United Kingdom Carrying Co., Ltd.  
Carpathian Corporation, Ltd.  
John Bibby, Sons & Co. (St. Helens), Ltd.  
East Anglian Cinematograph Theatres, Ltd.  
Park Gate Iron and Steel Co., Ltd.

London Gazette.—TUESDAY, June 17.

## Bankruptcy Notices.

London Gazette.—FRIDAY, June 6.

### RECEIVING ORDERS.

ASCHENGRAT, A., Torrington-sq., Russell-sq., Jeweller.  
High Court. Pet. May 2. Ord. June 2.  
CARLISLE, JAMES, Shooters Hill-rd. High Court. Pet. May 13. Ord. June 2.  
HOLLAND, SIDNEY, Bramhall, Cheshire. Stockport. Pet. June 2. Ord. June 2.  
HUGHES, JOHN, Loughborough, Draper. Leicester. Pet. May 22. Ord. June 3.  
LASSMAN, SIDNEY, Brondesbury-park, Cricklewood, Tailor. High Court. Pet. June 4. Ord. June 4.  
ROBERTS, HUMPHREY, Birmingham, Commission Agent. Birmingham. Pet. April 16. Ord. June 2.

### FIRST MEETINGS.

ASCHENGRAT, A., Torrington-sq., Russell-sq., Jeweller.  
June 19 at 11. Bankruptcy-bldgs., Carey-st.  
CARLISLE, JAMES, Shooters Hill-rd. June 19 at 12. Bankruptcy-bldgs., Carey-st.  
COPELAND, ERNEST STEPHENSON, Beverley, Agricultural Implement Agent. June 19 at 11.30. Off. Rec., York City Bank-chambers, Lowgate, Hull.  
KNOWLES, QUINTON CYRIL, Ashton-under-Lyne. June 18 at 3. Off. Rec., Byrom-st., Manchester.  
LASSMAN, SIDNEY, Brondesbury Park, Cricklewood, Tailor. June 25 at 12. Bankruptcy-bldgs., Carey-st.  
WALTON, CHARLES, Birmingham, Jobbing Builder. June 13 at 11. Off. Rec., Ruskin-chambers, 191, Corporation-st., Birmingham.

Amended Notice substituted for that published in the London Gazette of the 3rd June.

HOWELL, WILLIAM JOHN, Swansea, Joiner. June 12 at 1. Off. Rec., Government-bldgs., St. Mary's-st., Swansea.

NENTSEY, MICHAEL, Brompton-rd. June 13 at 12. Bankruptcy-bldgs., Carey-st.

WATSON-PAUL, GUY, Stepney. June 13 at 12. Bankruptcy-bldgs., Carey-st.

### ADJUDICATIONS.

COPELAND, ERNEST STEPHENSON, Beverley, Agricultural Implement Agent. Kingston-upon-Hull. Pet. May 26. Ord. June 4.  
HOLLAND, SIDNEY, Bramhall, Cheshire. Stockport. Pet. June 2. Ord. June 2.  
LASSMAN, SIDNEY, Brondesbury-park, Cricklewood Tailor. High Court. Pet. June 4. Ord. June 4.  
ROBERTS, EDWIN, Gomersall, near Leeds, Insurance Agent. Dewsbury. Pet. May 28. Ord. June 2.  
Amended Notice substituted for that published in the London Gazette of the 4th March.  
GRAY, SAMUEL OSCAR, Bedford-row, Farmer. High Court. Pet. Feb. 13. Ord. Feb. 26.  
Amended Notice substituted for that published in the London Gazette of the 25th April.  
HOBNETT, FREDERICK JAMES, Truro, Electrician. Truro. Pet. March 12. Ord. April 17.  
Amended Notice substituted for that published in the London Gazette of the 3rd June.  
BAINBRIDGE, GEORGE, Brough, Westmorland, Kendal. Pet. Jan. 30. Ord. May 30.

London Gazette.—TUESDAY, June 10.

### RECEIVING ORDERS.

COOK, H., Gosport, Hants, Job Goods Dealer. Portsmouth. Pet. May 2. Ord. June 4.  
HAWKINS, HARRY, Exeter, Cattle Dealer. Exeter. Pet. June 6. Ord. June 6.  
HINTON, HAROLD VIRGO, Sheringham, Norfolk. Norwich. Pet. Oct. 30. Ord. June 4.  
PLACE, A., Budge-row, Ladies' Neckwear Manufacturer. High Court. Pet. May 14. Ord. June 6.  
POLL, HERBERT EDWIN, Lowestoft, Solicitor's Clerk. Great Yarmouth. Pet. June 7. Ord. June 7.

## Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, June 10.

BALFOUR, EMILY, Woking. July 31. Marsden, Burnett & Davy, 11, Henrietta-st., Cavendish-sq.  
BIGNELL, JOHN HENRY, Deal. July 12. Evans, Jarvis & Sherry, 2, Staple inn.  
BULLOT, PAUL AIMABLE, Wormholt-rd., Shepherd's Bush. July 22. G. H. Monson, 52, Chancery-la.  
BUTLER, LILIAN SOPHIA ELIZABETH, Hurstpierpoint, Sussex. July 18. Pearce-Jones & Co., 33, John-st., Bedford-row.  
CLOUGH, FRED, Blackpool, Draper. July 5. Robert Parkinson, Blackpool.  
CRAWSHAW, JONATHAN, Ecclesfield, Yorks, Farmer. July 12. Smith, Smith & Fielding, Sheffield.  
DAWSON, EMMA, Bath. July 15. Stone, Thomas & King, Bath.  
DEWSBURY, ISAAC, Sutton Coldfield. July 7. E. Irwin Miller, Walsall.  
DU CROS, WILLIAM HARVEY, Regent-st. July 21. John B. & F. Purchase, 14, Regent-st.  
ELLIOTT, HENRY ERNEST, Pinner, Middx. July 14. Langford & Redfern, 84, Queen Victoria-st.  
FEIST, JESSIE, Sydney, New South Wales. July 12. Theodore Goddard & Co., 10, Serjeants' inn.  
FREESCH, DIGBY MANFRED, Ipswich. July 11. W. H. Speed & Co., 18, Sackville-st., Fosters, Essex.  
GAMBLE, LEONARD BLACKBURN, Crediton. July 7. Partridge & Cockram, Tiverton.  
GRIGG, JOHN HENRY, Nottingham. July 12. Dawson & Wright, Nottingham.  
HAMBRETT, JOSEPH THOMAS, Malvern Link, Worcester. July 12. Russell & Co., Malvern.  
HATFIELD, HENRY JOHN, Charlotte-st., Fitzroy-sq. July 18. Tapp, Blackmore & Weston, 12, Woodstock-st.  
HENSTEDGE, WILLIAM, South Newton, near Salisbury. June 28. Nodder & Trethowan, Salisbury.  
HIND, HERBERT WHEELER, Bidston. July 12. Laces & Co., Liverpool.  
HOLLINGSWORTH, RUTH ELIZABETH, formerly of 34, Knighton-rd., Forest Gate. July 14. Jonathan E. Harris, 95, Leadenhall-st.  
HUGHES, JESSIE, Oxford. July 12. Linnell & Murphy, Carfax, Oxford.  
INGRAM, THOMAS WALLACE, Wallington, Surrey. July 10. Cooper, Bake, Roche & Fettes, 6 and 7, Portman-st.  
JOHNSTON, WILLIAM HENRY ORMSBY, Teignmouth. July 15. Hutchings & Kenneway, Teignmouth.  
KIDDELL, EMMA, Claygate, Surrey. July 25. J. Sackville Bell, Kingston-on-Thames.  
LUCAS, Colonel FRANCIS ALFRED, Cleveland-row. Aug. 15. Waltons & Co., 101, Leadenhall-st.  
NICHOLSON, ARTHUR, Hull, Licensed Victualler. July 1. Park & Son, Hull.  
NOVRA, MIRIAM MARY FRANCES, Abbey-rd., St. John's Wood. July 10. Masterman & Everington, 11, Finsbury-la.  
PEAK, ELIZABETH, Blackpool. July 5. Robert Parkinson, Blackpool.  
PERRET, MARY ELIZABETH, Dronfield, Derby. July 7. Lucas & Lucas, Sheffield.  
PITTS, WILLIAM JAMES, Plymouth. July 18. Watts & Anthony, Plymouth.  
RICHARDSON, ROBERT CECIL, Rajputana, India. July 5. Maddison, Stirling & Ham, 13, Old Jewry-chambers.  
RIDDELL, WILLIAM DE MOMEY, Lynmouth. June 30. Aylett & Gatto, 165, Cheapside.  
ROWLEY, JAMES, Northumberland-av. July 7. Nickinson & Co., 42, Bedford-sq.  
RUST, ROBERT, Wearhead, Durham. July 15. John A. Livingston, Jarrow.  
SCOTT, ANN, Skipton. June 30. Charlesworth & Wood, Skipton.  
SUMMERS, LOUISA, Folkestone. July 19. Latchams & Montague, Bristol.  
TRACY, COURTNEY, Southampton. Aug. 7. Gunner & Sons, Bishop's Waltham.  
TREVARS, FREDERICK GEORGE, Hampstead. July 15. Yarde & Lander, 1, Raymond-bldgs.  
TURRELL, ELIZA, Eastbourne. July 12. Theodore Goddard & Co., 10, Serjeants' inn.  
WALDEN, EMMA, Upper Norwood. July 10. Good, Good & Co., 40, Chancery-la.  
WESTWORTH, Captain WILLIAM DIGBY, Park-mans, Knightsbridge. July 10. Denton, Hall & Burgin, 3, Gray's inn-pl.  
WILLIAMS, The Rev. SEYMOUR YEATES, Clifton. July 24. W. C. A. Williams & Tweedy, Monmouth.  
WOOD, Mrs. ELEANOR SESANA NEWLAND, Darnley-rd., London. July 15. Wynne-Baxter & Keeble, 9, Laurence Pountney-hill.

THOMPSON, JAMES, Lingham-st., Stockwell, Cycle Dealer. Wandsworth. Pet. June 5. Ord. June 6.  
TIPPING, THIRZA, Cambridge-ter., Hyde Park, Lodging House Keeper. High Court. Pet. May 13. Ord. June 6.  
WISE, REGINALD, Church-st., Notting Hill-gate, Motor Engineer. High Court. Pet. May 10. Ord. June 6.

### FIRST MEETINGS.

HAWKINS, HARRY, Exeter, Cattle Dealer. June 19 at 11. Off. Rec., 9, Bedford-circ., Exeter.  
HUGHES, JOHN, Loughborough, Draper. June 19 at 11. Off. Rec., 1, Berridge-st., Leicester.  
RICHARDS, TIMOTHY ERIC, Lampeter, Agricultural Engineer. June 19 at 11.30. Off. Rec., 4, Queen-st., Carmarthen.  
THOMPSON, JAMES, Lingham-st., Stockwell, Cycle Dealer. June 19 at 11.30. 132, York-rd., Westminster Bridge-rd.

Amended Notice substituted for that published in the London Gazette of the 6th June.

LASSMAN, SIDNEY, Brondesbury-park, Cricklewood, Tailor. June 18 at 12. Bankruptcy-bldgs., Carey-st.

## REVERSIONARY INTEREST SOCIETY, LTD.

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